

LOCAL GOVERNMENT

AND

TAXATION

IN THE

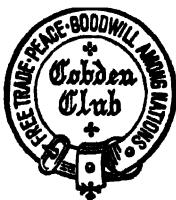
UNITED KINGDOM.

LOCAL GOVERNMENT AND TAXATION IN THE UNITED KINGDOM.

A Series of Essays

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EDITED BY J. W. PROBYN.



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PREFACE.

IN 1875 the Cobden Club published a volume of Essays upon Local Government by different writers, giving some account of its rise and of its working both in our own and in various foreign countries. Since that time the question has grown in importance, until it now stands in the very fore-front of our practical politics. Indeed, the present Government, of which Mr. Gladstone is the Prime Minister, has declared it to be one upon which legislative action must be taken at the earliest possible date. The Committee of the Cobden Club is therefore glad that it is able to publish a fresh volume of Essays dealing with the question of "Local Government and Taxation in the United Kingdom." The Committee has been fortunate in securing for this purpose the services of able men, who have respectively dealt with different branches of this most important subject. The writers do not, of course, pretend to have treated exhaustively the various portions of it severally dealt with by them. It would have been impossible to do so within the limits, necessarily restricted, of such a volume as the present. But it may with truth be said that the writers have contributed much, both

by their careful statement of facts and by their practical suggestions, towards enabling their readers to understand what is the actual condition of Local Government and Taxation in Great Britain and Ireland, as well as to form some idea, at any rate, of the reforms of which our present system, or rather want of system, stands so greatly in need.

J. W. PROBYN.

January, 1882.

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BY THE HONOURABLE GEORGE C. BRODRICK.

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PREFATORY NOTE.

THE following Essay, originally published in 1875, has been entirely re-written for the present volume. In revising the statistics, I have consulted the latest official returns. For much valuable information on the existing system of Local Government, I have been indebted to a Memorandum drawn up by Mr. R. S. Wright in 1877, and issued with a Preface by Messrs. William Rathbone, M.P., and Samuel Whitbread, M.P. For several descriptive passages, I have been indebted to my own volume on "English Land and English Landlords," published at the end of 1880.

GEORGE C. BRODRICK.

Dec., 1881.

I.

LOCAL GOVERNMENT IN ENGLAND.

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I.

THE origin of Local Government in England, like that of our civil liberty, must be sought in the primitive but well-ordered communities of our Saxon forefathers. It is well observed by Guizot, that in the earlier stages of civilisation, no government but Local Government can have any practical existence, and that local rights are the most important of all rights for men whose life never goes beyond the boundaries of their fields. The German nations, as described by Cæsar and Tacitus, were nothing but associations of self-governed villages, or larger districts, occupied by separate families or clans, among whom there was not even the shadow of a common national allegiance, except for purposes of war. Such was the organisation of the Saxons, Jutes, and Angles, when they first settled in England, and though petty monarchies were founded in process of time, and ultimately absorbed into one kingdom of England, such continued for centuries to be the essential organisation of the English people. Townships and burghs and even counties were not so much fractions or subdivisions of the whole English commonwealth, as the integral units out of which the English commonwealth was moulded into national life. The history of Local Government in England is, thus, almost co-extensive with constitutional history during the period before

the Norman Conquest, and fills a very large space in constitutional history, until the legislative power of Parliament became firmly established under Edward I. and his two successors.

Even after this period, and down to the very close of the great metamorphic era known as the Middle Ages, the institutions of England retained many traces of their tribal origin. As manors gradually extinguished townships, and freeholders passed into free tenants, both administration and jurisdiction became less and less democratic. The ancient town-moot of the village republic was transformed into the lord's court-baron; the hundred-court lost its authority, as the court-leet usurped its most important function; the county courts themselves ceased, at last, to be the *forum plebeie justitie et theatrum comitivie potestatis*. The Curia Regis alone was able to settle the disputes of great barons, and before the circuits of Royal Judges checked the worst abuses of baronial jurisdiction, had been so extended by Saxon grants of sac and soc, or the creation of Norman "liberties" and "honours," that large tracts of country were practically outside the sphere of the ancient popular courts. The Royal Forests were under a separate local government, more or less popular, indeed, in its theoretical constitution, but highly tyrannical in its actual operation.

But it must never be forgotten that, if feudal government was less popular in its spirit than Anglo-Saxon government, it was not less truly local. The great Norman chieftains, whose castles towered over the lowly dwellings of burghers and country freeholders, who could imprison men in their own dungeons, and against whom few would have dared to enforce a judgment of the county court, were, nevertheless, stout champions of local independence, and, as such, often succeeded in rallying around them an enthusiasm of local patriotism not unlike that inspired by the cause of State-right in America. Neither the feudal levies, nor the paid train-bands led into France by Edward III. and Henry V., were mere

casual assortments of recruits held together by regimental discipline under royal officers; they consisted of contingents raised by purely local enlistment, if not by virtue of military tenures, from separate lordships and townships, in which neighbours were associated as comrades in arms, and commanded by gentlemen whom they had been accustomed to obey. The same necessity of consulting local sentiment, and governing through local agency, made itself felt in every branch of civil administration. Long before the method of trial by jury was applied to civil-suits and criminal prosecutions, it had been the practice to ascertain local customs, grievances, and fiscal liabilities, by local inquests or "recognitions," upon sworn evidence from inhabitants of the district. Without such previous investigations, it would have been unsafe and sometimes impossible to enforce general laws, emanating from a central executive, which had no sufficient cognisance of local wants or conditions until Parliamentary representation was established. Even Parliamentary representation itself was, originally, little more than an expedient for obtaining the consent of local authorities to grants made or enactments passed by the national authority; and it would be hardly too much to say that, for some generations, the English Legislature was rather Federal than Imperial in its essential character. In later times, when the monarchy had surrounded itself with a venal court-party, the country-party in the House of Commons, trained in the school of local self-government, upheld the interests of the nation at large. We learn from the emphatic declarations of Philip de Comines that Louis XI., though he succeeded in debauching the Ministers of Edward IV., could not debauch the members sent up to Parliament from the country; the same testimony is recorded by Pepys in the evil days of Charles II. Nor would it be difficult to show that, before a genuine public opinion had been formed by the Press, the vices of corruption and jobbery were less characteristic of Local than of Imperial Government in this country.

II.

The period between the Reformation and the Reform Act of 1832 is by no means eventful in the history of Local Government. Its leading features are the foundation and abnormal growth of the Poor Laws; the progressive extension of magistrates' jurisdiction in counties; and the decay of municipal institutions in boroughs. From the political, as well as from the purely juridical, point of view, the Reform Act of 1832 must be considered the real starting-point of Local Government as it now exists in England. The Norman Conquest itself, though it ushered in three centuries of feudalism, did not leave so deep a mark on the internal economy of English counties and boroughs as has been left by fifty years of progressive but unscientific legislation under a democratic impulse. During this period, all the local institutions of England have been subjected to a more or less complete process of reconstruction, conducted with an absolute disregard of symmetry, on principles equally remote from the caste-like organisation of feudal tenures, and from the republican autonomy of Anglo-Saxon village communities. In studying the English system of Local Government in its latest development, it is neither necessary nor desirable to bewilder our memories with all the imperfect and tentative measures by which it has been wrought out. What is essential to bear in mind is that few local institutions of the present day are of indigenous growth; and that even those which are framed out of ancient materials have seldom been recast in the original mould, but rather superimposed upon it, so to speak, by mechanical action. This holds good of county administration, but it still more emphatically holds good of municipal administration, which is no longer uniform in its general character, but must be considered separately, as it regards the metropolis, the corporate boroughs, and the non-corporate urban communities.

In the year 1871, it is true, an important step was taken in the direction of centralisation, by the constitution of a new Department of State, called the Local Government Board. Under the Act which established this Board, it was invested with all the powers and functions of the old Poor Law Board, together with all those of the Home Secretary, in regard of public health and improvement of towns, registration, and returns of local taxation, as well as those of the Privy Council in regard of vaccination and the prevention of disease. In the following year, the powers and functions of the Board of Trade under the Alkali Act and Metropolis Water Acts, and of the Home Secretary under the Highways and Turnpike Acts, were transferred to the same department. The subsequent reform and consolidation of the Sanitary Laws may be considered as, in some degree, the result of this administrative change; and it may fairly be said that many, though not all, branches of Local Government in England are now superintended by a single central authority. But we shall hereafter see reason to doubt whether the progress of centralisation has done much to simplify the English system of rural or urban economy, and whether the complications imported into them by law do not rival the diversity of local charters, franchises, customs, and spirit, which, in mediæval times, stamped every country, almost every borough, and many a country village, with a distinct individuality of its own.

1. Of all the numerous territorial divisions upon which the fabric of Local Government now reposes, the largest and the most fundamental is the area of the county. In point of antiquity, it is true, parishes, so far as they coincide with townships, must rank before counties; but counties have maintained both their independence and their integrity, with little variation, from the earliest times, while parishes have been merged, for many administrative purposes, in unions and other artificial combinations. It is well known that counties differ very much both in population and in size; but it is pro-

bably realised by few that while Rutland, the smallest, contains but 94,889 acres and 21,434 inhabitants, Yorkshire contains no less than 3,882,851 acres with 2,886,309 inhabitants, and Lancashire 1,207,926 acres with 3,454,225 inhabitants. The average size of counties is 717,677 acres of land; and the average population, according to the Census of 1881, very closely approaches 500,000; but whereas the former is stationary, the latter is ever on the increase. The greatest subdivision of the county is that to be found in Yorkshire under the name of Ridings, in Lincolnshire under the name of Parts, in Sussex under the name of Rapes, and in Kent under the name of Lathes. This subdivision, intermediate between the county and the hundred, is not without importance, when it imports, as in Yorkshire, a separate commission of the peace; but it represents no separate type of Local Government, and may therefore be dismissed from our present consideration. The hundred itself, however interesting it may be historically, and however we may regret that it was ignored in mapping out the Poor Law Unions and other administrative districts, is no longer the second unit of county organisation. Hundreds, or "wapentakes," as they are called in the North, are still liable to be rated for damages in case of riot, but this liability is happily little more than nominal, and the remnant of civil and criminal jurisdiction which they long retained have at last been abolished by statute. The same may be said of the wards, liberties, and sokes which formerly obstructed and complicated the system of Local Government in counties, and some relics of which yet survive in the New Forest and the Stannaries. It would be equally unprofitable to dwell on such arbitrary circumscriptions as the registration districts and sub-districts, the various inspection districts, the militia districts, or the police districts. These districts have no unity or individuality of their own; they are mere topographical fractions, marked off and varied from time to time as occasion may require, and in no respect to be regarded as constituent parts of the county.

The Poor Law Union rests on an entirely different basis. By the Poor Law of Elizabeth, every parish was charged with the support of its own poor, and the distribution of poor-relief was entrusted to parochial overseers, under the superintendence of justices of the peace. By the permissive Gilbert Act, passed in 1782,* two-thirds of the ratepayers in any parish were enabled to appoint a guardian of the poor, with all the powers of overseers except that of making and collecting rates; and unions of parishes might be formed with the sanction and assistance of local justices. The principles of this Act were embodied and vastly extended by the Poor Law Amendment Act of 1834,† until the whole of England and Wales has been overspread by a network of 649 unions, three of which are, technically, incorporated hundreds, and twenty-five, single parishes under separate Boards. The rest are grouped, for the most part, round market towns, and consist on an average of twenty-three civil parishes, or townships. Not only are these unions the basis of modern poor-law administration, but they have been made by a recent enactment the basis of sanitary administration in rural localities, and have gradually come to be treated as the main secondary areas of Local Government. They are not, however, as the hundreds were, living and solid links between the county and the parish, nor are they even integral sections or departments of counties. On the contrary, their boundaries must be largely rectified, to bring within the compass of single counties some 200 unions, which are now situated partly in one county and partly in another. They do not coincide with the petty sessional districts, of which there are 829, exclusive of 102 boroughs, with a separate commission of the peace; neither have they afforded convenient lines of demarcation for the new highway districts. Moreover, constant readjustments will be necessary, to prevent growing boroughs from overlapping agricultural unions, and, though difficulties of this

* 22 Geo. III. c. 83.

† 4 & 5 Will. IV. c. 76.

kind are incident to every method of associating urban with rural districts, they have certainly been aggravated in this case by an undue neglect of local ties and landmarks. Fortunately, the principle on which unions have been constituted is elastic enough to admit of indefinite adaptation to any future reforms in Local Government ; in the meantime, these motley aggregations of parishes, linked together by their central workhouses, must be recognised as having become administrative communities of the highest importance.

But the parish itself is still, as it has ever been, the primary and simplest area of Local Government and taxation in rural districts. In most cases, parishes correspond exactly with townships, or "villages"—a popular term, which soon found its way into the Statute Book. In some cases, however, the parish contains several townships, and an Act of Charles II. provided that in the northern counties, where parishes were exceptionally large, overseers of the poor should be appointed in every township or village. Hence the number of civil parishes, now amounting to upwards of 15,400, considerably exceeds that of ecclesiastical parishes. No doubt this anomaly weakens the claim of parishes, in the ecclesiastical sense, to be treated as the ultimate and immutable foundation of local institutions. Moreover, the independence of civil parishes has been rudely infringed of late years by the creation of unions with superior powers of poor law management, by the subsequent introduction of union chargeability, by the substitution of county police for parish constables, by the gradual subjection of parish roads to highway boards, and by other steps in the direction of centralisation. It would now be too much to say, with Sir T. Erskine May, that "every parish is the image and reflection of the State," with its miniature aristocracy of the Church and the land, and its miniature democracy of ratepayers assembled, as a parochial commonalty, in vestry meetings. Nevertheless, the parish still retains a substantial remnant of its old corporate life,

clinging, as it were, round the parish church or burial ground. Parochial overseers continue, as ever, to be the authorities mainly responsible for the due collection of rates and the accuracy of registers on which electoral qualifications depend for their validity, while the habit of common parochial action is kept up by annual vestry meetings, and the choice of various representative officers—not to speak of less formal, but not less popular, conventions of parishioners at the village club, or on the village green. How far the parish is fitted to be a self-governing community, or even a separate constituency, is a question which must be reserved for a later stage of our enquiry. Meanwhile, it is material to observe that it occupies, with the county and the union, an actual, and not merely historical, place in the existing system of Local Government in country districts.

The relative dimensions of these three areas are such as practically to determine, in some degree, the nature of their management. The average size of a county, as we learn from the evidence of Dr. William Farr, before the Boundaries Committee, would be represented by a square about thirty-three miles to a side, or a circle of eighteen miles radius. The superintendence of areas so extensive must often involve long and expensive railway journeys, as well as familiarity with a great mass of details, and will naturally devolve either upon highly-paid officials, or upon gentlemen of ample means and leisure.* The average size of the union would be represented by a square of nearly ten miles to a side, or by a circle of about five miles and a half radius. Such an area, usually comprising a small town and its immediate neighbourhood, may easily be traversed on horseback or in a carriage, without the aid of railways, and most of its administrative business can be so arranged as to suit the convenience of farmers and tradespeople resorting weekly to the same market. The average size of a parish would be represented by a square of two miles to a side, or by a circle of little more than one mile radius, so

that every part of it can be visited on foot, and the parish officer, knowing every family within it, can discharge most of his duties with no great sacrifice of time or labour.

2. We have now to consider in what persons or bodies the effective powers of Local Government over rural districts are actually lodged, remembering that, according to the census of 1881, rural districts contain about one-third of the whole population. The chaotic distribution of these powers among a variety of authorities appointed by various methods, upon various tenures, and for various terms, has become an almost proverbial reproach of English administration. Certainly, its compactness and symmetry be the highest merits of organisation, nothing more defective could well have been devised. But it must be confessed that, judged by its results, the system thus established, as it were, at haphazard, does not compare altogether unfavourably either with that scientifically prepared by feudal lawyers, or with that founded on the ruins of feudalism in so many Continental States.

The chief officers of counties are the Lord Lieutenant, the Custos Rotulorum, the High Sheriff, the magistrates in the commission of the peace, and the clerk of the peace. The Lord Lieutenant is nominated by commission for life as the military vicegerent of the sovereign in the county, and usually holds the distinct office of Custos Rotulorum, or keeper of the county records, in which capacity he appoints the clerk of the peace. The high sheriff, nominated for one year by the Crown, is the principal civil representative of the sovereign in the county, the custody of which is specially committed to him by letters patent. He is responsible for the due election of coroners and knights of the shire, as well as for the due execution of all writs issued by the superior courts, and is bound, as of old, to guard the proprietary rights of the Crown within his county.

It has already been explained that by successive Acts of Parliament the management of county affairs has been mainly

vested in the county magistrates, all of whom are nominated by the Lord Chancellor on the recommendation of the Lord Lieutenant, and are liable to be dismissed by the Lord Chancellor at his own discretion. Being for the most part landowners of ample means, they receive no salary, and a considerable proportion of them enjoy the dignity of their position without rendering any public services whatever. The more important functions of county magistrates are performed by them collectively at Quarter Sessions, under the presidency of an unpaid chairman elected by themselves. Of their minor functions, some can be performed by a single magistrate, others by two magistrates sitting together at Petty Sessions. But the magistrates assembled at Quarter Sessions exercise a general control, by way of appeal or revision, over the action of individual magistrates, or of magistrates at Petty Sessions, and the standing committees of Quarter Sessions, through which they conduct most of their business, are practically so many little departments of State for the Local Government of counties.

The criminal jurisdiction of the court of Quarter Sessions extends to all offences, except a few of the most aggravated, which, by an Act of 1842, are withdrawn from its cognisance, and reserved for the Assizes. A charge of the lighter class may be dealt with in a summary way, but for this purpose the presence of two justices at the proper court house is in most cases required by the Summary Jurisdiction Act of 1879. Where the charge is of a graver class, importing the commission of an indictable offence, the person charged is committed for trial at the Quarter Sessions, where he is regularly indicted and tried by a jury before the Chairman. It may, therefore, be stated broadly that county magistrates in Quarter Sessions have inherited the criminal jurisdiction, together with much of the administrative authority, which formerly belonged to the suitors of the old county courts, while the county magistrates, sitting without a jury in their several courts of Petty Sessions, have, to a great extent, taken the

place of the popular hundred-courts and courts-leet. On the other hand, the civil jurisdiction of the old county-courts, having been obsolete for many generations, was revived by an Act of 1846, not in the court of Quarter Sessions, but in the new county courts, which are constituted on a wholly different principle. These courts are really nothing more than provincial branches of the Imperial judicature, since they are directed to be held in circuits which have no relation to county boundaries, and before judges who are neither paid out of the local funds nor required to have any qualification of county residence. They form, therefore, no part of county government, which in this respect, as well as in others, is far less complete and self-contained than it was in Saxon times.

Gaols had been county institutions from very early times, but the authority of the sheriff over them gradually passed to the Quarter Sessions, and in the reign of William III. they were definitively placed under the charge of the magistracy. Until recently the county gaol was managed by a committee of visiting justices, subject, however, to central inspection, and under the obligation to comply with minute statutory provisions common to all prisons, as well as with additional regulations made for each prison by the Quarter Sessions, and approved by the Home Secretary. In like manner, the cost of maintaining the gaol was defrayed out of county funds, supplemented by an allowance from the National Treasury. However, by the Act of 1877, county prisons and the whole cost of maintaining them were transferred to the State, and the entire control vested in Prison Commissioners appointed by the Home Secretary, and acting under his instructions, but in accordance with statutory requirements and Home Office rules laid before Parliament. The Act gave power to abolish unnecessary gaols, and to substitute prisons in the same or any adjoining county in place of other prisons over-full, defective, or inconvenient. These powers have been largely used, and the result is that the prisons have to some extent ceased to be

county institutions. Each gaol has assigned to it a visiting committee, consisting of justices delegated from the benches of the county or counties, and boroughs with separate Quarter Sessions, which it is intended practically to serve. This committee, however, possesses no real power beyond that of adjudicating on offences committed in gaol. Its general functions are practically limited to visiting and reporting to the Secretary of State.

The county police force was finally established by a compulsory statute of 1856, for which the way had been paved by various permissive or local Acts. For instance, the Lighting and Watching Act of 1830 enabled parishes to appoint paid watchmen and levy a watch-rate, while an Act of 1831 enabled two justices, on an emergency, to appoint special constables, and make them allowances out of the county rate. But the county police force, under the command of a chief constable, and of district superintendents chosen by him, has now entirely superseded, in rural districts, the old elective high constables of hundreds, and petty constables of parishes. The administration of the force is mainly local, but partly also subject to central control. The county magistrates appoint the chief constable, and levy the police rate, by which the force is primarily maintained. But this local rate is supplemented from the Exchequer to the extent of one-half of the actual expenditure on the pay and clothing of the forces, a proportion fixed by a new and enlarged, but still provisional, arrangement made in 1874. The Secretary of State makes rules for the government of the forces; his consent has to be obtained for the appointment of the chief constable, for any addition to the number of the men, and for any alteration in the rate of their pay and cost of their clothing. The expense of maintaining county asylums for pauper lunatics was divided at the same time, on a very similar principle, between the National Treasury and the ratepayers of the county, who are thus relieved of local charges to the estimated amount of

nearly £1,200,000.* The management of these asylums is usually vested in a separate committee of Quarter Sessions, but the regulations made by them must be approved by the Home Secretary. It is the practice of Quarter Sessions to distribute the charge of county business, under different heads, among different committees, appointed from their own body. These committees, however, except where expressly authorised by statute, have no legal power, and their function is confined to recommending and reporting. One of the most important of these committees regulates county finance and taxation, of which annual returns must be transmitted to the Local Government Board (hereafter to be described), and must be laid by its president before Parliament. Thus it will be seen that while many of the most representative powers of county government, and even the power of imposing taxes, have been absorbed by a non-elective body of county magistrates, they have also been more or less effectually brought under the control of the Central Administration. Indeed, since county gaols have been taken over by the Imperial Government, and the Imperial subsidies to the county police and lunatic asylums have been largely increased, the fund of which county magistrates actually dispose may almost be called insignificant.

There are various other powers of Local Government belonging to county magistrates, some of which are exercised independently of the Imperial Executive, and some in subordination to it; some by magistrates acting with undivided authority, and some by magistrates acting conjointly with elected deputies of the ratepayers. Perhaps the most despotic of these powers, because exercised by magistrates exclusively and irresponsibly, is the power of granting and renewing licences to houses for the sale of intoxicating liquor. Under the old licensing system, dating from the reign of Edward VI., but mainly regulated by a statute of George IV., public-house

* This includes contributions from the Treasury for the maintenance of borough police.

licences for rural districts were granted or refused on annual applications before two magistrates at special Petty Sessions, from whose decisions an appeal lay to the Court of Quarter Sessions. By the Act of 1872, the right of refusing licences without appeal was reserved to the Petty Sessions, but it was provided that every fresh licence must come for confirmation before a special committee of the Quarter Sessions, instead of before the whole court. The degree of practical influence for good or evil involved in the discharge of this single magisterial duty can hardly be overstated. We cannot doubt that if public-houses had been recognised at all in Saxon times, the regulation of them would have been vested in the court of the township, the hundred, or the county, and "local option" would have been fully established. It is a striking proof of the change which has passed over the spirit of Local Government in modern days, that so little discontent should have been excited in rural districts by the spectacle of non-representative law-givers determining, not only how many public-houses are sufficient for the wants of each locality, but whether each public-house shall possess a local monopoly, or be subjected to depreciation by the competition of new licences. Under the Licensing Act of 1874, it is true, magistrates are ostensibly relieved of the discretionary responsibility as to hours of opening and closing which oppressed them for two years; but they are burdened with the still more onerous responsibility of declaring what is or is not a "populous place," in which publicans and their customers may enjoy greater liberty than is permitted in mere villages. Meanwhile, a landowner who happens to own a whole parish, thence called a "close parish," may entirely suppress the sale of liquor within it by simply refusing to let any house for the purpose, thereby assuming exactly the same control over the liberty of all the inhabitants which is claimed, under the Permissive Bill, for a majority of the ratepayers.

Another instance of unlimited magisterial authority may be

found in the statutable powers under which the movements of cattle may be prohibited during the prevalence of cattle plague. However salutary these powers may have proved in their operation, they are assuredly such as our forefathers would never have confided to nominees of the Crown without the assistance of elective officers. It would not be difficult to cite other cases in which the State imposes no check, beyond the liability to dismissal, on the paternal despotism of county magistrates. As fast as new social wants have arisen, new powers have been accumulated upon them, for want of any other convenient depository, until the magisterial bench may be said, generally, to act both as the driving-wheel and as the regulator for the entire machinery of Local Government within each county, except in respect of Highway, Poor Law, and Sanitary administration, where it shares its authority with representatives of the people.

It was only by slow degrees that counties acquired full jurisdiction over the highways within them, from the humblest parish roads up to the great turnpike roads which, before the spread of railways, formed the main arteries of internal communication. Bridges, it will be remembered, have been under county management from time immemorial; and the obligation to repair them, originally part of the *trinoda necessitas*, still attaches to counties. On the other hand, at Common Law, the obligation to repair all public roads, bridle-paths, and foot-paths attaches, with certain exceptions, to parishes. By an Act passed in 1773, the power of enforcing this obligation had been lodged in the hands of justices at Petty Sessions. By another Act, passed in 1835, further provision was made for the annual election of surveyors of highways by parish vestries; but the formation of Highway districts, by order of Petty Sessions, with the consent of the parishes concerned, was materially facilitated. By an Act passed in 1862, this policy was carried much further, and the magistrates of each county were enabled to divide it, according to their own judgment, into

Highway districts. These districts, however, were to be governed not by magistrates only, but by mixed boards consisting partly of resident justices as *ex-officio* members, and partly of way-wardens returned by the constituent parishes. The Act, however, was not made compulsory, and could only be applied to parishes which previously maintained their own Highways under the care of surveyors, and which were not governed by a Local Board of Health. The next important step in the reform of Highway management was the provision in the Public Health Act of 1875, whereby Urban Sanitary Authorities were constituted the exclusive Highway Authorities within their own districts, with special powers. This was followed up by provisions in the Highways Act of 1878, enabling the jurisdiction of Highway Boards to be transferred to Rural Sanitary Authorities, in cases where the Highway district should coincide in area with the Rural Sanitary district.* The necessity of such provisions became evident when the duty of providing works of sewerage and water supply was cast upon Rural Sanitary Authorities, since the execution of these works involved continual interference with the public roads. On the other hand, the gradual expiration of turnpike trusts was found to impose a ruinous burden on Highway districts, and still more on separate parishes, through which these great arteries of communication might happen to pass, and many of them, in fact, were rapidly going out of repair. To meet this grievance it was provided by the same Act of 1878, that in all districts, other than municipal boroughs, paying no county rate, all roads "disturnpiked" since December 31, 1870, should become "main roads," and a moiety of the cost of maintaining them should be charged upon the county rate. But the general control of the new Highway administration devolves, under

* Under the Act of 1862, 362 Highway districts had been formed in England and North Wales before the 25th of March, 1879; these districts included 8,125 parishes, and 66,188 miles of road, exclusive of existing turnpike roads. There were still 10 counties, and 5,868 parishes, in which it had not been adopted.

the Act, upon the "county authority," that is, upon the magistrates at Quarter Sessions, the sphere of whose activity seems to be constantly enlarged with every fresh development of Local Government in rural districts.*

The Board of Guardians, however, must for the present rank next to Quarter Sessions as a centre of Local Government in rural districts, while it is still more worthy of study as the great meeting-point of magisterial and representative authority. The amendment of the Poor Law, as is well known, was among the first and most arduous of the legislative tasks achieved by the Reformed Parliament of 1832. An Act of 1662, which imported into the Poor Law the doctrine of pauper settlement, rooted the rural population in the soil of their native parishes, and gradually undermined their sense of independence. At last, in 1834, the startling rise of poor rates until they reached a total of between £8,000,000 and £9,000,000, the gross abuses of outdoor relief in aid of wages, the notorious prevalence of jobbery in the management of poor-houses, and the entire want of uniformity in Poor Law administration arising from the want of guidance from a central office, forced the Legislature into an effort of reconstruction which, modified by many subsequent Acts, has developed a new type of local organisation. This organisation is regulated, to an extent and in a sense unknown in ancient times, by the Local Government Board, as successor of the Poor Law Board. As the Poor Law Board constituted unions at its own discretion, so the Local Government Board may dissolve unions, add to unions, or reduce the size of unions, by a mere departmental order. The Board may also remove any paid officers at pleasure, or appoint officers if

* Under an earlier statute of 1860, applicable to South Wales only, a special committee of magistrates is associated for the management of highways, with representatives of the ratepayers. The result is said to be that in South Welsh counties the selected magistrates take a more leading part in the management of highways than is taken by magistrates in most English counties, as *ex-officio* members of Highway Boards.

the guardians fail to do so. It may lay down binding rules for outdoor and indoor relief, for the education of pauper children, for the preparation of accounts, and for the general execution of the Poor Laws. Subject to this paramount control, each Board of Guardians, consisting of *ex-officio* and elective members, is the one deliberative assembly and administrative authority within its own union. The *ex-officio* members are the county magistrates residing in the union, who must not exceed in number one-third of the whole board; the elective members, whose number and qualification are fixed by the Central Board, are chosen annually by the ratepayers and owners of property in the constituent parishes. Owners of property must send in their claims before the election, whereas the ratepayer's franchise depends on his name having been on the rate-book for a year. The number of votes assigned to each owner or ratepayer is proportioned to his rateable property, according to a scale of plural or multiple voting, up to a maximum of six votes; and an appeal against excessive rating may be made, in the first resort, to magistrates in Petty Sessions, and in the last resort to the Quarter Sessions. By the Poor Law Amendment Act of 1834, parishes were laid under contribution for the erection and maintenance of union workhouses, but remained separately chargeable for the indoor as well as for the outdoor relief of their own poor. By the Union Chargeability Act of 1865, the main cost of the poor relief was thrown on the common fund of the union, so as to weaken the selfish motives of landowners for omitting to provide sufficient cottage accommodation on their own estates.

In most unions the Board of Guardians meet fortnightly or weekly, under the presidency of a chairman, who is often a county magistrate, deriving additional weight from territorial influence; sometimes a clergyman elected by his parishioners; and sometimes a farmer or tradesman. Its business consists mainly in the general supervision of the workhouse, and in the

regulation of outdoor relief, which is given directly through its relieving officers. It is in respect of this last function that not only the practice, but the policy, of various Boards of Guardians differs most widely. In some, the percentage of able-bodied paupers is infinitesimal, owing to a judicious discrimination of cases; in others, perhaps adjoining the former, or where the local circumstances are precisely similar, a direct premium is set upon improvidence and a heavy discount upon thrift among agricultural labourers, by a reckless distribution of outdoor relief. Nor is this mischievous expenditure always disinterested; for it may happen that a guardian of the shop-keeping class is himself a creditor of the applicant for outdoor relief, and prefers keeping even a struggling family on his books to losing all its custom by consigning it to a workhouse. This is not the place to estimate the general result of Poor Law administration by semi-elective Boards of Guardians. It is enough to point out that, considering the number of persons affected by it, and the depth to which its influence has struck downwards into the social life of the English peasantry, the Boards of Guardians, as dispensers of public charity, practically wield a larger power over the character and condition of the people than belongs to any other public body, or was possessed by the county courts themselves when Poor Laws were unknown.*

It is these same boards that were constituted the sanitary

* "The union has not (generally speaking) any direct rating powers. It collects its funds (and also the county rate) by means of orders upon the overseers of parishes. Nevertheless the union must be regarded as being in substance the rating authority in relation to the poor-rate, because it controls the valuation, enforces the collection, and determines by far the greater part of the expenditure which is defrayed out of that rate. There is now (special sanitary expenditure excepted) hardly any part of this expenditure which is not borne by the "common fund," which was instituted in 1834 for workhouse and establishment purposes, but on which there has since been thrown, practically, the whole cost of poor relief, valuation, registration, vaccination, and (in rural places) all general sanitary purposes."—*Memorandum on Local Government*, by R. S. Wright, 1877.

authorities in rural districts by the Public Health Act of 1872. In ancient times, there was no preventive system for the protection of public health, though each parish vestry, through its surveyor of highways, was supposed to put down nuisances ; and special penalties were imposed, by an Act of Richard II., on persons guilty of polluting rivers. The Commissioners of Sewers, who superseded old elective officers called dyke-reeves, for some centuries exercised an incidental sanitary jurisdiction, with power of levying sewer rates ; but this jurisdiction was confined to surface drainage in certain marshy localities. The existing sanitary code really begins with the Public Health Act of 1848. By that Act, the inhabitants of rural parishes, as well as of towns, were enabled, but not compelled, to place themselves under local boards of health, to be elected on the same principle as Poor Law Guardians, for the superintendence of sewerage, drainage, and sanitary arrangements in private houses, as well as of water and gas-supply, over areas to be established for the purpose by a new General Board of Health. The new sanitary circles thus established, with a reckless disregard of existing boundaries, include many country villages ; and it is material to remark that agricultural land, canals, and railways within their compass are expressly exempted from three-fourths of the sanitary or "general district" rate leviable by the local boards. Practically, however, notwithstanding the special proviso making the Public Health Act of 1848 applicable, *ipso facto*, to places with a death-rate above 23 per 1,000, neither that Act nor the supplementary Local Government Act of 1858 was applied in any considerable degree to rural districts. Before 1872, the health of rural districts was for the most part under the guardianship of parish vestries, elevated into "sewer authorities" by the Sewage Utilisation Act of 1865, and the Sanitary Act of 1868, which must be read together with a series of Nuisance Removal Acts, whereby the Boards of Guardians were made nominally responsible for the removal of nuisances in rural districts. The joint results

of all this intricate and incoherent legislation was such as might have been foreseen. The Sanitary Commission found that "Boards of Guardians seldom seem aware that the removal of nuisances in country places is entrusted to them; and vestries are generally unconscious of the important sanitary duties resting on them; nor does the Central Power seem sufficient to rouse these various bodies to the proper execution of their duties." The Report of this Commission was immediately followed by the Public Health Act of 1872, since extended by the Public Health Act of 1875, which now remains to be explained more fully, so far as it concerns rural districts, since it is the law which regulates not merely their sanitary affairs, but also a great part of their ordinary internal economy.

The whole country has at last been exhaustively parcelled out into urban sanitary districts and rural sanitary districts, the latter of which can only be defined, by reference to the former, as districts which are neither boroughs, nor "Improvement Act districts" nor "Local Government districts," and probably contain nine-tenths of the villages in England and Wales. We learn from the Preliminary Report on the Census taken in 1881, that in April of this year there were 967 urban sanitary districts, besides the thirty-nine districts within the jurisdiction of the Metropolitan Board of Works. "The aggregate population of these 1,006 districts was 17,648,354, while the population of the rural sanitary districts amounted to only 8,319,932. The proportion, therefore, of persons living in places which, for one reason or another, were considered of sufficient importance to exercise urban sanitary powers, to persons living elsewhere, was 212 to 100, or somewhat more than two to one."

Where a Poor Law Union happens to comprise no place wholly or partially constituting an urban sanitary district, the union itself is a complete rural sanitary district; and its Board of Guardians is the one sanitary authority within it,

combining the functions of a "sewer authority" and a "nuisance authority." Where a Poor Law Union partly composed of country villages also comprises places belonging to some urban sanitary district, the non-urban residue of the union constitutes a rural sanitary district; and though its sanitary authority is the Board of Guardians, the urban members of the board, as they may be called, may take no part in managing it. The consequence is, that in the great majority of unions the Board of Guardians has no longer an indivisible corporate existence; for, whereas the whole board acts together as a Poor Law authority, only a select portion of it can act as a rural sanitary authority. It was, however, expressly declared, by an Amendment Act of 1874, that, notwithstanding this restriction, the Board of Guardians acts in one and the same capacity, whether the orders which it makes relate to sanitary administration or to Poor Law administration.

Each sanitary authority, urban or rural, is bound to appoint a medical officer of health, who is often the so-called "parish doctor," and rural, as well as urban, sanitary authorities are made responsible for water-supply, drainage, and the prevention of nuisances, within their respective districts. By the Highways Act of 1878, as we have seen, rural sanitary authorities may also acquire, by consent of the county authority, the jurisdiction of Highway Boards. Still, their powers fall very far short of those entrusted to urban sanitary authorities; for they cannot regulate buildings, or provide for lighting, or execute local improvements of various kinds, for the public benefit. The extensive privileges created by the Artisans' and Labourers' Dwellings Improvement Acts of 1875 and 1879 are also confined to urban sanitary authorities.

On the other hand, the Act of 1872 contains several provisions designed to mitigate the difficulties inseparable from the exercise of sanitary jurisdiction by a body elected for other purposes, over a conglomeration of scattered parishes, intersected by urban districts under a different sanitary rule. The rural

sanitary authorities may delegate their commission for the current year either to a select committee of their own members or to parochial committees ; and the Local Government Board may, by provisional order, either merge any one sanitary district in any other sanitary district, or convert a rural sanitary district into an urban sanitary district. It would further appear that, under another section of the Act, rural sanitary authorities are given a perfectly unlimited power of aggregating themselves, with the consent of the Local Government Board ; and that it would even be legally possible for that Board, at the instance of a single union to combine all the rural parishes in the county under one sanitary authority. The Local Government Board was, moreover, empowered to appoint a staff of inspectors, who would have the right of attending all meetings held by rural sanitary authorities, and of instituting the most searching inquiries into the sanitary condition of all "places required to be inspected." In case any rural sanitary authority should make default in doing its duty, the police were enabled to commence proceedings against it ; and the Amendment Act of 1874 imposed a penalty of five shillings a day on any rural sanitary authority failing to abate any nuisance of which proper complaint should have been made. It is almost needless to say that very few Boards of Guardians as yet discharge efficiently all the sanitary obligations thus cast upon them. But it is certain that a powerful impulse has been given to sanitary reform in the most backward rural districts, and it is evident that a system at once so flexible and so highly centralised may insensibly modify the local institutions and habits of rural districts to an extent altogether beyond the range of sanitary reform.

Another recent statute, of still wider significance, has created another new form of Local Government in rural districts, of which the force radiates, not from the union, but from the parish. The importance of the parish, as an ecclesiastical unit, had been indirectly enhanced by the marvellous progress

of popular education during the present century, even before the Education Act of 1870. By the joint action of voluntary societies and the State, a parish school had been attached to almost every village church, forming a fresh nucleus of parochial life, and giving an honourable *status* to a fresh parochial officer, in the person of the schoolmaster, who, being usually certificated and partly remunerated by the State, was at least equal in dignity to an overseer, a churchwarden, a waywarden, or a guardian, if he did not sometimes rival the incumbent himself. The Education Act of 1870 stereotypes the educational independence of rural parishes by making each a distinct school district, responsible for the school accommodation of all its children within the school age. It virtually rests with the parishioners to supply the necessary minimum of accommodation by private subscription, or to establish an elective School Board with rating powers, and the Education Department can enforce the adoption of the latter alternative upon a defaulting parish. In most instances rural parishes have satisfied the requirements of the statute without having recourse to a School Board, and where such boards have been elected, they have usually consisted, as they could not but consist, of much the same elements as the old committees of management.* But the sense of parochial unity has been greatly strengthened by the efforts made to escape the necessity of a School Board in the one case, no less than by the formation and action of the School Board in the other case. If the Poor Law Amendment Act, the Sanitary Act, and the Highway Act have *pro tanto* reduced the parish to a mere factor of the union or highway district, the Education Act has contributed to reinstate it—not, indeed, in the position which it occupied when it was the cradle and the nursery of English Local Government, but in the position which it occupied relatively to other decaying

* By the Elementary Education Act of 1876, the enforcement of attendance in places having no School Board, and not being municipal boroughs, devolves upon the authorities of the Union.

centres of Local Government in the evil days before the Reform Act of 1832.

3. We must now revert to urban communities, and glance rapidly at the great legislative changes wrought in their municipal administration since that momentous epoch. The Reform Act itself had paved the way for a thorough reconstitution of borough corporations, by disfranchising the smallest and most corrupt of them, by extending the boundaries of many others, by enfranchising great towns which had remained outside the pale of representation, and by conferring the suffrage, theretofore monopolised by freemen and other privileged classes, on the unprivileged mass of ten-pound householders. The Municipal Corporations Act of 1835, proceeding on the same broad lines of policy, imposed upon all boroughs one constitutional form of government, identical in all its essential features with that which a few model boroughs already possessed. The governing body established by the Act for all boroughs enumerated in the schedule, and all which should afterwards be incorporated under its provisions, consists of a mayor, aldermen, and councillors, who together constitute the Town Council. The councillors are elected directly by the burgesses—that is, by the occupiers whose names are on the burgess-roll, or on a separate list to be kept for persons resident within a certain radius, being qualified by two years' residence and payment of rates. The prescriptive rights of freemen were carefully preserved, but it was provided by the Act that no such rights should be acquired in future by gift or purchase. The councillors must be qualified as burgesses, and must also be occupiers of rateable property to an amount varying with the size of the borough. They hold office for three years, so that one-third of the number retire annually on November 1st, but they are re-eligible, and frequently offer themselves for re-election. The aldermen are elected by the councillors from among themselves for a term of six years, one-half of their number retiring every third year, and since they can vote for

their successors, it is found in practice that a party which has once been strong enough to return a large majority of aldermen, is not easily dislodged from its supremacy on the Town Council. The mayor is also elected by and from the Town Council; his term of office is annual, and it commences with the 9th of November. The town clerk, borough treasurer, and other officers are appointed by the Town Council. This body is empowered to make by-laws for the government of the borough, to manage the lighting of streets, and to maintain order through a watch committee with a force of borough constables under its command. These elementary powers of Local Government, which had previously been entrusted in many boroughs to separate commissions, were thus replaced in the hands of the recognised borough authorities, subject, however, to special Acts, which in some boroughs still perpetuate a mischievous division of administrative responsibility.

By the Municipal Corporations Act of 1835, no magisterial jurisdiction was vested in the Town Council, as such, though an exception was made in favour of the mayor and ex-mayor, who are *ex-officio* justices of the peace. All the judicial attributes claimed by various municipal officers in various boroughs, under various charters or customs, were entirely swept away, and the Crown now appoints all borough magistrates, except in the Cinque Ports, and one or two other privileged towns. In most boroughs which have a separate commission of the peace, the magistracy is unpaid, but in some large towns the Town Council has exercised its right under the Act of moving the Crown to appoint a stipendiary magistrate, whose salary is paid by the borough. The council of any borough may also petition the Crown to grant it a separate court of Quarter Sessions, which is thereupon invested with all the criminal and much of the civil jurisdiction belonging to courts of Quarter Sessions for counties. This jurisdiction, however, is no longer exercised by the borough magistrates collectively, as it was in boroughs which had a separate commission of the peace before the Act

of 1835. On the contrary, it is now delegated to a paid judge, called a Recorder, and, with slight exceptions, the powers retained by the borough magistrates are precisely those which belong to county magistrates at petty or special sessions. Thus, it is the borough magistrates who, under the Act of 1872, grant public-house licences; but licences so granted are not valid until confirmed. In this respect there is a difference between larger and smaller boroughs. If the justices number more than ten, the granting authority is a committee specially appointed from the borough bench, the confirming authority is the whole body. If there are less than ten, the granting authority is the borough justices, the confirming authority a committee jointly composed of borough justices and county justices. The great advantage enjoyed by those boroughs which have not only a separate commission of the peace, but a court of Quarter Sessions, is the right of immunity from the interference of county magistrates, and from the county rate. In boroughs which have a separate commission of the peace, but no court of Quarter Sessions, the county magistrates frequently possess, but rarely exercise, concurrent jurisdiction with the borough magistrates, while in boroughs which have neither, their jurisdiction is as exclusive as it is over rural districts. Nor is it unusual for the police force, in the smaller boroughs, to be amalgamated, as the law already permits, and as it will probably soon require, with the police force of counties.

All the legitimate expenses of municipal government in boroughs are defrayed either from the income of corporate property, or by means of a borough rate. In some boroughs the corporate property is sufficient to cover the whole charge, and it is expressly enacted that, if there be any surplus, it must be devoted, not as of old, to private benefactions and jobbery, but to the benefit of the inhabitants, and the improvement of the town. In most boroughs, however, a borough rate is regularly levied, in the same manner as a county rate, and the

occupiers of agricultural land have no such partial exemption from it as they enjoy in the case of a "general district rate" imposed by a sanitary authority in other urban districts. The various objects to which it may be applied are specified in a "demand note" issued in April, 1874, by the overseers of a typical borough, where the borough rate was collected with the poor rate, and happened to be very nearly equal with the cost of poor relief. The borough rate is explicitly stated in this "demand note" to include "the School Board rate and the maintenance of the police force, borough gaol, lunatic asylum, baths and washhouses, public libraries, parks, and cemetery," besides liabilities for "general expenses." These "general expenses" now comprehend, as a matter of course, the expense of paving, lighting, sewerage, and all town improvements conducive to public convenience, as well as of sanitary administration under the Public Health Act of 1875. The borough in question, it is true, is partly governed under local Acts, and perhaps there are not many boroughs in which so many public institutions are directly supported out of the borough rates. Still, this example may serve to illustrate the multiplicity of items which make up the local budget of a large borough, over and above the simpler necessities of Local Government which are common to large boroughs and small villages.

In considering the mode in which the business of municipal government is conducted by Town Councils, it must be kept in mind that England and Wales contained, in 1879, 240 municipal boroughs, some of which, and especially the smallest, exhibit special complications in their constitution. We have already noticed the ordinary functions of a Town Council under the Municipal Corporations Act of 1835, but other functions, either permissive or compulsory, have been assigned to it by subsequent legislation. Such are the powers whereby it can regulate markets and fairs, weights and measures, the construction of buildings, the safeguards against overcrowding, the establishment and maintenance of free libraries, borough

parks, and cemeteries. These and similar powers of administration are practically confided, in well-governed boroughs, to separate committees of the Town Council, analogous to committees of Quarter Sessions. The same machinery is naturally employed for the management of municipal gasworks, waterworks, docks, or harbours, in boroughs which, under general or special Acts, have authorised their Town Councils to acquire and superintend any of these concerns on their behalf.

It is somewhat remarkable that no special powers for sanitary purposes were conferred on Town Councils by the Municipal Corporations Act. But this omission has been more than repaired by the Public Health Act of 1848, the Local Government Act of 1858, and the Public Health Acts of 1872 and 1875, the first two of which permissively constitute, while the last two imperatively constitute, these bodies the sanitary authorities within such boroughs as do not form part of a larger district under an Improvement Commission or a Local Board. In this capacity they have almost supreme power over main sewerage, the drainage of private dwellings, water and gas supply, slaughter-houses, baths and washhouses, common lodging-houses, offensive trades, burial grounds, and other sanitary matters. In boroughs which had adopted the Local Government Acts before 1872, all expenses incurred by the Town Council for these sanitary purposes are payable out of a general district rate. In boroughs which had not adopted those Acts before 1872, the sanitary expenses of the Town Council, then formally designated as the Sanitary Authority, are payable out of the borough funds or borough rate. The chief difference is that, whereas in the former case agricultural land is rated, as already explained, at one-fourth of its real value, in the latter case it bears its full share of sanitary burdens. In boroughs where there is no School Board, the Town Council is further entrusted with the duty of enforcing school attendance under the Elementary Education Act of 1876.

Speaking generally, then, we find two distinct executive

boards within each large borough—the borough magistracy, exercising the judicial and quasi-judicial powers of county magistrates, with the aid of a recorder, and the Town Council, exercising larger administrative powers than county magistrates possess, or than are required for rural districts, either as the governing body of the municipality, or as the sanitary authority of an urban sanitary district. Sometimes the boundaries of the borough coincide, or nearly coincide, with those of a poor law union, or of a parish so large as to be organised on the same plan as a poor law union. Under these circumstances, there will be a board of guardians, side by side with the magistracy and the Town Council, which may frequently require their co-operation for the efficient discharge of its duties, and must always be in financial contact with them, in so far as the borough rate and poor rate are collected together by the same parochial officers. At the same time, it would be erroneous to regard urban boards of guardians as having any organic connection with the local government of boroughs, inasmuch as they represent unions in which urban and rural communities are usually intermingled, and administer poor relief on uniform principles, equally applicable to both.

If we now compare boroughs with counties, it is manifest that boroughs enjoy a much larger share of self-government, legally derived from their ancient corporate franchises, but justified by the exigencies of a crowded population, for which the Legislature has provided by a multitude of incongruous enactments. It is no less certain, that if we could examine the local institutions of these 240 municipalities, one by one, we should discern a much greater diversity in their spirit and operation than exists between the local institutions of Yorkshire and Rutland, or any other two of the fifty-two counties in England and Wales. Not only does the administration of a borough with some hundred thousand inhabitants differ, of necessity, both in scale and in nature, from the administration of a borough with five or ten thousand inhabitants, but, in

spite of the levelling policy embodied in the Municipal Corporations Act, differences of local history, of local situation, and of other local circumstances, make themselves sensibly felt in the Local Government of boroughs equally large and populous. No anatomical resemblance of outward structure can assimilate the inner municipal life of quaint old cathedral cities with that of new and fashionable watering-places, that of sea-ports with that of inland towns, that of manufacturing or mining settlements with that of market towns in the midst of agricultural neighbourhoods. The distinctive characteristics of each may be scarcely visible to an official eye, but they are always deeply stamped on its social features, often reflected in peculiarities of its municipal constitution, and sometimes rudely exposed to view in election enquiries.

4. There are two other classes of urban communities, which are expressly distinguished from boroughs in the Public Health Acts, as possessing a lower degree of corporate organisation. Of these nascent or half-developed municipalities, the most rudimentary are towns under so-called "Improvement Commissions," established by special Acts of Parliament, which are interpreted and extended by the General Consolidation Act of 1847. Such commissions, as we have already seen, exist in some incorporated boroughs, and continue to exercise the functions originally allotted to them, side by side with the Town Councils. It was stated by Dr. Farr, in his evidence before the Boundaries Committee, that out of eighty-eight towns under improvement or other commissions, thirty-seven were also municipal boroughs, the remaining fifty-one being towns which had not yet attained the dignity of a municipal incorporation, and in which the commission was, therefore, almost the only visible symbol of local authority. Towns of this class, however small, differ from mere rural parishes, not only in having a governing body capable of making effective arrangements for paving, lighting, drainage, and water supply, but in being constituted "urban sanitary districts" by the Public

Health Act of 1872, instead of being merged in the surrounding unions. On the other hand, when a district under an Improvement Act Commission happens to coincide with a Local Government district, it becomes legally merged in the latter ; and places already under such Commissions sometimes apply for the sanction of the Local Government Board, in order to create themselves Local Government districts. In the present year (1881) fifty districts remained under Improvement Commissions.

"Local Government districts" form the second and more important class of urban communities below the rank of boroughs, and have rapidly multiplied in the northern counties. No less than 695 town populations (including many boroughs) were stated to have been placed under local boards up to the year 1881. Very ample sanitary powers, together with the exclusive management of highways, were conferred on these boards, originally called Boards of Health, by the Public Health Act of 1848. The Central Department was to fix a certain number of substantial householders to compose each local board, but the members were to be elected by the ratepayers, on the principle of multiple voting, for a term of three years, one-third retiring annually. By the Local Government Act of 1858, and the Public Health Act of 1875, these boards have been further armed with nearly all the general powers of Local Government, except those of judicature and police, and in those boroughs which have both local boards and Town Councils, the preponderance both of prestige and of real authority sometimes rests with the former. In 1858, it is true, the compulsory application of the Public Health Act was abolished, but in 1866 a far more arbitrary discretion was lodged in the hands of the Home Secretary, who might coerce defaulting local boards of health by appointing some person to perform their duties for them in the last resort, and obtain an order from the Court of Queen's Bench to enforce the payment of costs and expenses. This, with all other branches of the Home Secretary's jurisdiction over sanitary matters, is now transferred to the Local Govern-

ment Board, which has, in theory, an almost unlimited control of local government districts, and whose inspectors may attend any meetings of local boards, though not of Town Councils or improvement commissioners. In case a local board should persistently remain in default, the Local Government Board may either enforce its order by *mandamus*, or cause the necessary works to be executed at the expense of the ratepayers. In fact, however, the Local Government Board has seldom attempted to exert its right of intervention except by way of remonstrance and warning. After local government districts have once been formed, they rate themselves and govern themselves with almost as much freedom and variety as boroughs, to which they were assimilated more closely than ever, for all sanitary and highway purposes, by the Public Health Acts of 1872 and 1875.

5. The position of the metropolis among urban communities is, in many respects, entirely unique. It is well known that the City of London was specifically exempted from the operation of the Municipal Corporations Act, partly, no doubt, in deference to its overwhelming capacity of resistance, but partly out of respect for its great historical traditions and comparative purity of administration. The consequence is, that a district containing about 640 acres, situated in the heart of the metropolis, continues to be governed by a corporation framed on the genuine mediæval pattern, and retaining an independent civil jurisdiction which is a veritable remnant of the private "sokes," or franchises, long since extirpated in other parts of the kingdom. It contained in 1881 a "sleeping population" of 50,276, and is divided into twenty-six wards, and 108 parishes, eleven of which lie without the walls, but within the liberties. The chief municipal officers of the City are the Lord Mayor, twenty-six Aldermen, 206 Common Councilmen, exclusive of the Aldermen, two Sheriffs (who jointly hold the shrievalty of Middlesex), a Recorder, a Common Serjeant, a Chamberlain, and a Town

Clerk. The Lord Mayor, who must be an Alderman, and must have served in the office of Sheriff, is elected for one year, on the 29th of September, by the Livery—that is, by the members of the seventy-six Livery Companies, amounting in all to about 7,000, who exercise their right by presenting two names to the Court of Aldermen. Of the persons thus designated, the Court of Aldermen nominates one, generally the one whose name stands first, and this nomination is further confirmed by the Crown, for which purpose the Lord Mayor proceeds to Westminster Hall on the 9th of November, and receives the royal approval from the Lord Chancellor. The Aldermen are elected for life, one in each ward, according to the custom of the City of London, by a body of freemen, amounting in all to about 20,000. Every Alderman is a justice of the peace for the City of London, and presides in the assembly of his own ward, called the wardmote, by which the Common Councilmen are elected annually on St. Thomas's Day. The Lord Mayor presides over meetings of the Common Council, and the Aldermen form part of that assembly. The Sheriffs are chosen annually by the Livery, and there is a Sheriff's Court, which has cognisance of personal actions under the provisions of the London Small Debts Act. But the most important civil tribunal in the City of London is the Lord Mayor's Court, of which the Judge is the Recorder, who is elected for life by the Aldermen, and whose place is usually filled, in his absence, by the Common Serjeant. This Court is so far co-ordinate in rank with the Queen's Court at Westminster that writs of error from it are carried directly to the Exchequer Chamber; and though, under a recent Act, there is an appeal from its legal jurisdiction to one of the Superior Courts, it is said that the appeal from its equitable jurisdiction lies directly to the House of Lords. The Lord Mayor also sits as Chief Magistrate in the Mansion House Police Court, as one of the Aldermen sits in the Guildhall Police Court, and the Lord Mayor sits with the Aldermen and the Recorder at the

London Sessions, which are held eight times a year, and at which Her Majesty's Judges occasionally preside. The police force of the City and liberties is distinct from the Metropolitan Constabulary, being commanded by a Commissioner, who is appointed by the Common Council, subject to the approval of the Crown. The City has, moreover, a separate Commission of Sewers, the members of which are appointed by the Corporation, and which regulates local drainage and matters affecting public health, with the assistance of a medical officer, besides superintending the repairs of streets. Nor is the administrative authority of the Corporation limited by the City boundaries, for the Lord Mayor is *ex officio* chairman of the Thames Conservators, six of whom, besides himself, are elected by the Common Council, in whom, by an Act of 1866, was vested a very extensive jurisdiction over the river and port of London.

The vast area outside the City boundaries, but within the "London proper" of the Registrar-General, contained in 1881 an estimated population of 3,764,295. It extends into four counties, encloses nine Parliamentary boroughs, and comprises ninety-five registration parishes, three of which number collectively more than 600,000 inhabitants. Under an Act passed in 1855, the local government of this immense "province covered with houses" is mainly divided between twenty-three select vestries, fifteen district boards, in the nature of select vestries, and the Metropolitan Board of Works. The smaller London parishes (exclusive of the City) are grouped together under district boards, to which the vestry of each parish returns members in proportion to population. The larger parishes are distributed, after the manner of boroughs, into several wards, to each of which members are allotted, according to its size. The electoral body consists of the rate-payers, and the members of vestries or district boards are elected, like town councillors, for three years, one-third retiring annually. The vestries and district boards have the

general charge of branch drainage, as distinct from main drainage, of buildings, streets, lighting, water-supply, and sanitary arrangements, with power to levy parochial rates for these purposes. It was shown by a Return printed in 1872 that, during the period from 1856 to 1870, the vestries and district boards had executed works of sewerage, paving and other improvements, to the amount of £7,212,319. The main drainage of the whole Metropolis, including the City, was entrusted by the same Act to a new body, entitled the Metropolitan Board of Works—and this body is responsible for the execution of improvements for the common benefit of all London—with power to levy a “Metropolitan Consolidated Rate;” besides which it receives above two-thirds of the metropolitan coal duties, and the whole of the wine duties. It is composed of forty-six members, three of whom are elected by the Common Council of the City, and the rest by the vestries and district boards, for the same term, and upon the same conditions of retirement as the vestrymen. The Chairman is elected by the Board, and represents no district. Its meetings are public, and are held on Friday in each week, except during vacations. A great part of its business, however, is transacted through committees, the various titles of which sufficiently indicate the multiplicity of duties, over and above the great work of main drainage and the Thames Embankment, which successive Acts of Parliament have cast upon the Metropolitan Board. Thus, besides the Works and General Purposes Committee and the Appeal Committee (which are committees of the whole Board), the Finance Committee, and the Parliamentary Committee, there is a Fire Brigade Committee, to carry out the duty of protecting the whole Metropolis against fire, which the Board was required to undertake in 1865; a Building Act Committee, to enforce the Acts of 1855, 1860, 1861, and 1869, against overcrowding and dangerous structures; a Parks, Commons, and Open Spaces Committee, for the preservation and management of public recreation grounds in or round London, under

eleven different Acts ; a Cattle Diseases Act Committee, to guard against the importation of infected animals from abroad, under an Act of 1869 ; a Sanitary and Special Purposes Committee ; a Bridges Committee ; and a Committee for the prevention of Floods on the River Thames. Even this list does not exhaust the responsibilities of the Metropolitan Board, which, like the Privy Council, has been charged with a multitude of miscellaneous powers for which no other convenient trustee could be found—having, for instance, a general jurisdiction over metropolitan tramways, and being made arbiter as to such matters as the proportion of parochial contributions towards ordinary roadways in more than one parish, and the adjustment of parochial divisions.

The Metropolitan Police District, which comprehends the whole Metropolis, exclusive of the City, was formed by an Act of 1829, a year before the Lighting and Watching Act was passed for the country at large. The effect of this Act is to place the Metropolitan Police under the command of a commissioner nominated by the Home Secretary, and responsible to him alone. The Home Secretary also nominates the stipendiary police magistrates for London and Middlesex, who exercise a petty sessional jurisdiction in the thirteen police courts of the Metropolis, exclusive of the City. It is needless to point out that, in these respects, London enjoys a less degree of independence than provincial boroughs, whose councils regulate the borough police, and whose magistrates, instead of being appointed by the Home Secretary, as head of the Imperial Executive, are appointed by the Lord Chancellor, as head of the law.

For the purposes of Poor Law administration, London consists of thirty divisions, fourteen of which are old parishes, and sixteen unions of parishes. Any of these divisions, however, may be associated, by the authority of the Local Government Board, under an Act of 1867, for contribution to certain special objects. The "Metropolitan Asylum Board," which provides

for the accommodation of imbeciles and of small-pox or fever patients, actually represents all the divisions, while there are several common infirmaries and district workhouse schools for smaller groups or divisions. A somewhat exceptional discretion in respect of ordinary out-door relief is allowed to metropolitan guardians, as to other guardians of very large urban unions, by the Local Government Board; but, on the other hand, an exceptionally powerful hold upon their action is retained by that Board in respect of medical relief, both out-door and in-door. A Common Poor Fund was formed in 1867, to which all the divisions contribute rateably, upon which the whole cost of drugs is charged, and out of which each division is entitled to receive a grant of fivepence a day for the maintenance of each in-door pauper, if its guardians have, in the judgment of the Board, fulfilled all their legal obligations. The leverage afforded by this provision has enabled the Local Government Board to insist upon many improvements in workhouse infirmaries which they might otherwise have been powerless to enforce, and the same principle extends to the establishment of dispensaries and the payment of school fees for pauper children. It appears from the report of the Local Government Board for 1880—1, that during the year ending at Michaelmas, 1880, no less than £769,648 was paid, under various heads, out of the Common Poor Fund, which represents an equalisation of poor rates over the whole metropolitan district to an extent already amounting to 42—3 per cent. of the total relief expenditure. There is another marked peculiarity in the Poor Law system of the Metropolis which brings it still more directly under Imperial influence. In non-metropolitan unions the attendance of resident magistrates, as *ex-officio* guardians, is generally sufficient to balance in some degree the prejudices or parochial representatives, but in London unions, many of which, and especially the poorest, have few active magistrates residing within them, the Government is empowered to nominate guardians not exceeding in number one-fourth of each Board.

A similar element has been introduced into the constitution of the Metropolitan Asylum District Board, of whose sixty members three-fourths are elected by the several boards of guardians united for this purpose, and one-fourth are appointed by the Local Government Board.

By the Education Act of 1870, the whole Metropolis, including the City, was constituted a school district by itself, and the "School Board for London" now occupies a conspicuous place among the local institutions of the Metropolis. It consists of fifty members, elected by constituencies which coincide, more or less, in respect of area, with those of the Parliamentary boroughs in the Metropolis, by the method of cumulative voting, which, strange to say, must be conducted secretly outside the City, but openly within the City. Moreover, in the City the electoral body is the same as for the election of Common Councilmen; whereas in the rest of London it includes all the ratepayers. The publicity which has been given from the first to all the proceedings of the London School Board, the magnitude of its task, and its effect in reviving municipal life within the Metropolis, combine to make its operation one of the most instructive experiments in urban self-government that has yet been tried since the Municipal Corporations Act was passed. It has often been remarked that, in its personal composition, the London School Board, directly elected by ratepaying householders, contrasts favourably with the Metropolitan Board of Works, elected by the vestries. Whether or not this comparison be just, it must not be forgotten that an intimate acquaintance with the local wants of each district, such as is acquired by long training in vestries, is more essential on a Board of Works than on a School Board. At all events, the London School Board has never failed to attract the services of able and public spirited men in sufficient numbers to leaven the mass of their colleagues, and to obtain an ascendancy in shaping its educational policy. Though it has certainly not erred on the

side of economy in exercising its rating powers for the erection and maintenance of new schools, no taint or suspicion of jobbery has ever yet rested upon it. Considering that its labours are not only unpaid, but too often thankless, and that it is largely recruited from the commercial and professional classes, the standard of industry which has become traditional among its members is worthy of the highest admiration. The same may be said of its success in solving the religious difficulty, as well as in efficiently organising elementary education over the whole Metropolis, thus falsifying the predictions of those who declared such centralisation to be impossible. But it could scarcely have brought accurate local knowledge and minute superintendence to bear on every parish had it not been aided by voluntary district committees in the management of schools and the enforcement of attendance. On these district committees members of the Board have a right to sit *ex-officio*, while all act under the directions of the Board itself. The annual expenditure of the Board amounted in 1881 to about £676,580, involving a rate of nearly 6½d. in the pound; the number of children on the rolls of the Board Schools exceeded 267,300, and that on the rolls of "efficient" voluntary schools amounted to 238,552, against 222,518 on the rolls of these schools in December, 1871, notwithstanding that many voluntary schools have since been transferred to the Board. The total number on the rolls of London schools is, therefore, 505,867, or more than double the ascertained total of 1870. It is, perhaps, too soon to determine with certainty how far the intrinsic value and permanent interest of popular education, the rivalry of religious parties, the cumulative method of voting, or less obvious causes, may have contributed to produce these satisfactory results. But the example of the London School Board is, at least, enough to encourage the belief that, under proper conditions, Local Government on an elective basis may be elevated far above the level of parochial state-craft.

III.

1. In reviewing the present system of Local Government in England, the bare outlines of which have been sketched, the feature which first arrests our attention is its striking, and almost obtrusive, lack of unity. The perception of this salient fact would not be weakened, but strengthened, by a minuter examination of details. For instance, not merely is there one sanitary code for urban and another for rural districts, one for the Metropolis and another for provincial boroughs, one for boroughs and another for non-corporate towns, and so forth ; but, for sanitary purposes, the boroughs of Oxford, Cambridge, Blandford, Calne, Wenlock, Folkestone, and Newport in the Isle of Wight, are not deemed boroughs ; and some very large towns, such as Birkenhead and Cheltenham, are neither municipal boroughs nor Local Board districts, but governed by Improvement Commissioners, whose powers, under their several local Acts, may range from despotism to impotence, and are probably quite unknown to nine-tenths of the inhabitants. Even the inhabitants of ordinary boroughs live in four distinct areas for purposes of local government—the borough itself, the parish, the union, and the county. None of these areas are conterminous, except by accident, with any of the others ; and different parts of the same borough are or may be in different parishes, and in different unions, and in different counties. The authority under which the burgher is or may be governed is six-fold—that of the Town Council, the Vestry, the Burial Board, the School Board, the Guardians, and the County Quarter Sessions. All these are different bodies, and persons resident in different parts of the same borough may be under different Vestries, Burial Boards, Guardians, and Quarter Sessions. In like manner, the inhabitants of Local Government districts live in four distinct areas, and may be under six different local bodies, five of which, again, may be different for different parts of the same district. These bodies, moreover, are elected or

appointed, as we have seen, in different ways; levy rates on different principles of assessment, and employ, for the most part, different staffs of officers. As if this multiplicity of local functionaries were not sufficient, none of them are entrusted with the collection of Income Tax or Assessed Taxes; this being the province of separate commissions.

A certain degree of diversity, it is true, must be ascribed to natural and inevitable causes, which no legislation could have eliminated, and which it is no part of sound policy to ignore. The Dock Board, which regulates the navigation of the Mersey, at Liverpool, could have no place at Manchester. Villages separated by a mountain chain from the rest of their own county, must sometimes, perhaps, be linked with neighbouring villages in another county; and venerable cities, with customs older than the common law itself, should not be compelled, on light grounds, to surrender them. Still, after making every allowance for such considerations, we cannot but acknowledge that a reckless neglect, both of scientific principles and of practical convenience, on the part of successive Parliaments, could alone have brought about that portentous confusion of all the elements in Local Government which Mr. Goschen justly described as a chaos of authorities, a chaos of rates, and a chaos, worse than all, of areas. He might have added that a chaos of local elections and local franchises aggravates the chaos of authorities, rates, and areas, since the method and time of recording votes for various local officers, as well as the qualifications of the various local electorates, differ so widely as to defy analysis and generalisation. True it is that less collision and friction results from this lack of unity than it would surely produce in a nation with less capacity for self-government. Common sense tell us, however that it must involve, as it does palpably involve, an enormous waste of power and materials. It has been calculated that more than 7,000 persons, mostly fathers of families, are engaged in various official positions, without salary, adminis-

tering the local affairs of the Metropolis. Now, it is certain that half this number of persons might do the same work more efficiently, if it were properly distributed among them, in respect of place and time, and that half the salaries of clerks, and other paid officers who assist them, might be saved by a similar readjustment.

2. Another reflection, forced upon us by a study, however imperfect, of Local Government in England, is, that much vaster and more various interests are practically subjected to it than is commonly realised, or than were subjected to it in the last generation. Let us take as an example the municipal government of Liverpool, which has been well likened to that of a maritime state; and let us, for the sake of convenience, adopt a financial standard of measurement. A concise account of Liverpool finance was embodied in a paper by Mr. William Rathbone, M.P., on "The Growth of Local Taxation in Liverpool," published a few years ago. From this it appears that, in the year 1871, £284,728 was raised in rates by the Corporation of Liverpool, for lighting and fire-police, scavenging, paving, sewerage, watering, public parks, and general purposes. This sum, however, by no means covered the whole expenditure out of the borough fund, since Liverpool was fortunate enough to possess a corporate estate, worth more than £600,000 a year if let at rack rent, and actually yielding more than £100,000 a year, besides large profits derived from market fines, legal fees, and other sources; so that no rate was needed to maintain the ordinary police. Moreover, the poor rates, other parochial rates, and a museum rate, were levied separately by the parish authorities, and amounted in the aggregate to £196,360 for the year 1871. Altogether Mr. Rathbone stated the whole receipts from rates at £,481,089, besides the rent paid for water supply, which he reckoned at £75,000, and the income of the Corporation from all other sources, which he reckoned at £260,000. It follows that Liverpool had in 1871 a local revenue of more

than £800,000, over and above the proceeds of loans, and other receipts on capital account.

Of the municipal debts thus contracted by municipal boroughs full returns are laid annually before the Local Government Board. The Report for 1880-1 shows that at the end of 1879-80 an aggregate amount of £6,313,217 was outstanding on the security of borough rates, and £46,666,978 on the security of urban sanitary rates, raised by Town Councils. The same Report states the rateable value of 240 municipal boroughs in England and Wales at £31,849,560. The Report also furnishes an abstract of the whole sum raised by local taxation, and expended for purposes of Local Government in England and Wales. Hence it appears that, during the year 1879-80, the sum of £25,926,943 was levied by rates falling on rateable property, the sum of £4,678,211 was levied by tolls, dues, and rents, falling on traffic, and the sum of £437,946 was levied by duties falling on consumable articles—in other words, by the coal, wine, and grain duties payable in the port of London. The aggregate yield of local taxation in 1879-80 was, therefore, £31,043,100, exclusive of loans contracted on the security of rates and “other sources.” Including these, the total revenue for purposes of Local Government reached £53,940,751, exceeding the total expenditure by nearly £3,700,000. The whole amount of loans outstanding at the close of the respective accounts for the same year was no less than £137,096,607, exceeding the whole amount for the previous year by more than £8,500,000. These figures, which dwarf the proportions of many national budgets and debts, may be left to speak for themselves, and do not require to be supplemented by instances of the manifold ways in which local taxation and expenditure, especially in great towns, come home to every ratepayer. It may be said, in a word, that Imperial finance, even when it deals with larger totals, does not deal with more important items than local finance, and that Imperial Government,

though it affects the destinies of nations more sensibly, is less closely bound up with daily life than Local Government.

3. If we here pause to ask ourselves how far Local Government in England can be said to work well, as a whole, and which are the strongest or weakest parts of the machinery, we are at once confronted with an almost insuperable difficulty. In all government, efficiency depends more upon individual action than upon constitutional rules; but in Local Government of the English type, almost everything depends on the character and abilities of the men who may be induced by various motives to engage in it. The well-known case of the Atcham Union, in Shropshire, where pauperism was reduced to a well nigh incredible minimum by the devoted personal exertions of a single landlord, shows how admirable an instrument of Local Government even a rural board of guardians may become under the leadership of an enlightened chairman. Nor would it be impossible to pick out small parishes, both in towns and in country districts, whose local administration, owing to similar causes, would compare favourably with that of some great municipalities. Speaking generally, however, we cannot but recognise the superiority of large to small boroughs in all the cardinal virtues of Local Government; nor shall we fail to observe that a local governing body usually discharges its functions the better, the higher those functions are in their own nature. The way in which business is done in several of the more important Town Councils, by men thoroughly conversant with every detail of local affairs, stimulated to industry and fortified against jobbery by the vigilance of their colleagues, raised above personal jealousies by a sense of corporate dignity, and made to feel the full weight of individual responsibility by a careful division of labour, is certainly not surpassed by the conduct of business in the House of Commons, or in most of the public offices. It is in such boroughs, moreover, that ratepayers are most readily induced to sanction expenditure on non-utilitarian objects, like free libraries and public

museums, in which England is as yet so far behind the United States. A return made in 1877 showed that Manchester had already established six free libraries, and Birmingham five. Bradford, Bristol, Leeds, Liverpool, Salford, Sheffield, with some forty-four other boroughs, had also adopted the Free Libraries Acts; while only nine places other than corporate towns had done so, and, for want of a sound municipal spirit, the only London district that had adopted the Acts was that of Westminster.

But the School Boards of London, and a few provincial capitals, may probably be cited as the best specimens of Local Government to be seen in England, inasmuch as they have succeeded in attracting the most educated members of the community for the performance of the highest local duty, thereby fulfilling two main conditions of efficiency. For somewhat different reasons, the Metropolitan Asylum District Board is second to no other local governing body in London in reputation for administrative capacity. Here the fifteen members nominated and carefully selected by the Government not only take a leading part in the work, by virtue of their education and standing, but set a standard of honesty and ability to which the representative members, themselves picked men, cannot but approximate. On the other hand, the cardinal vices of Local Government are too often illustrated in the municipal economy of decayed or decaying boroughs, in the sanitary economy of localities where an educated class is wanting, and in the management of pauperism under boards of guardians mainly consisting of farmers and tradespeople. In such cases, even if there is no very gross venality, there is almost sure to be an inclination to short-sighted extravagance, alternating with short-sighted parsimony, and a more or less extensive prevalence of corruption in that subtler form known in America as "log-rolling." The contractor or builder has not merely private ambition to gratify, but private interests to serve, by getting into the Town Council when a scheme of

drainage or street improvement happens to be on foot. The petty cottage proprietor and the petty shopkeeper are tempted, as guardians of the poor, to keep their debtors or customers afloat by reckless out-door relief; and are, perhaps, tacitly in league with the farmer, who dreads above all things a migration of able-bodied labourers. The self-complacent member of an obscure School Board, like the churchwarden of past generations, likes to lay out large sums on bricks and mortar, with a chance of beholding his own name engraved on a tablet, and sees his advantage in giving handsome orders to architects and decorators: but, as a representative of ratepayers, he grudges the schoolmaster his well-earned salary, and will cut down the most legitimate items of annual expenditure to put a good face on the balance-sheet. This strange combination of penny-wisdom in the disposition of income with pound-folly in the disposition of capital is indeed a besetting weakness of English Local Government in its lower gradations. Whatever else may be said in favour of it, we cannot say that it is cheaply worked; and notwithstanding that economy is both the boast and the reproach of local elective boards, it must be conceded that, in this respect, they have much to learn from the non-elective magistrates who manage county finance.

4. At the same time, it is impossible to survey county administration in its entirety without being struck with the extraordinary absence of self-government in rural communities. We are wont to look back on Saxon times as barbarous, and on the feudal system as oppressive; but the simple truth is that nine-tenths of the population in an English country parish have at this moment less share in Local Government than belonged to all classes of freemen for centuries before and for centuries after the Norman Conquest. Again, they have not merely less share in Local Government than belongs to French peasants of the present day, but less than belonged to French peasants under the eighteenth century monarchy, though more, it must be allowed, than belonged to their own ancestors of

the same age, as described by Fielding. They are protected, it is true, against arbitrary injustice by Imperial laws, enforced, or supposed to be enforced, through Imperial officers, and the county magistrates, who possess a legal authority more patriarchal than could be claimed by Norman barons of the second order, exercise that authority under the searching eye of public opinion. But while the purity of magisterial decisions is rarely impeached, they not unfrequently bear traces of subservience to local or class prejudices, even when they are not indefensible enough to be reversed. If the sentences of borough magistrates on ruffians convicted of wife-beating, and other violent outrages, are apt to be unduly light, because popular sentiment does not regard such crimes with adequate abhorrence, the sentences of county magistrates on poachers and turnip-stealers are apt, for a converse reason, to be unduly severe. If the propensity of borough magistrates to favouritism in the regulation of public-house licenses was one principal ground for an alteration of the law, the exercise of the same discretional jurisdiction by county magistrates sometimes laid them open to a suspicion of seeking the benefit of their own properties rather than of the population concerned. If a clique of shopkeepers occasionally succeeds in pulling the wires of municipal elections in boroughs so as to keep patronage and profits in its own hands, county magistrates have been known to support each other on assessment committees in rating splendid mansions at a preposterously low valuation. Yet few will deny that more intelligence and public spirit is to be found in the county magistracy, whether assembled at Quarter Sessions, or acting *ex officio* on various mixed boards, than is manifested by the elective delegates of parishes. It is generally felt that an ordinary body of parochial ratepayers in a country parish could not be safely trusted with judicial authority of any kind, with the control of licenses, or with the management of schools; and the Legislature still treats them as incompetent to use the Parliamentary franchise aright, for want of proper

training in the old English art of local self-government. Nor is this degeneracy of rural districts in the capacity of democratic action redeemed by a thoroughly vigorous and complete organisation of counties on the departmental system. On the contrary, whereas elective mayors of boroughs may be and have been held responsible at law for the peace of their respective precincts, there is no individual or permanent representation of Government, either Local or Imperial, in counties. The prerogatives of the Lord Lieutenant are becoming more and more shadowy; the Court of Quarter Sessions is a fluctuating body whose meetings are intermittent; and the discretionary authority of the magistrates is seldom quickened into activity, though it may be checked, in case of excess, by the superior authority of the Home Office or the Lord Chancellor. An indolent magistrate does nothing; an energetic magistrate is mostly left to do what is right in his own eyes. Let it be granted that small farmers and cottagers, however impatient of local taxation, are by no means disposed to grudge their landlords the burdensome privilege of conducting Local Government on their behalf; still, the fact remains that in the rural districts of England many of the powers which properly belong to village communes are either quite extinct or have passed into the hands of non-elective magistrates.

5. It would not, however, be correct to measure the whole amount of self-governing energy in the rural districts of England by the standard of parochial or county organisation. The same process which has impaired the organisation of counties and of parishes has also, as we have seen, created new centres, as well as new modes, of Local Government; and, moreover, as we are about to see, has diverted a large amount of self-governing energy from Local to Imperial legislation. A due appreciation of these and other centralising tendencies is doubly necessary, for it is here that we must seek both an explanation of the changes that have been wrought in

English local institutions, especially during the present reign, and a starting-point for their future reform.

Perhaps the most distinctive feature of English Local Government in modern times is the system, emphatically condemned by Mr. Gladstone, which enables the Imperial executive to exercise an indirect control over many of its functions by means of State inspection and State grants dependent on efficiency.* No such expedient was known to our ancestors, whose only device for enforcing the performance of their duties by local authorities in counties, hundreds, townships, or boroughs was the imposition of pecuniary fines which it was not always easy to exact. But State influence in the present day is not limited to indirect pressure. It extends also to a direct interference by Parliament, and the central departments of Government, with matters previously left to local or private regulation, such as the hours of labour, the working of mines, and even domestic arrangements, so far as they may bear upon health. The demand for this kind

* The following Table, shewing the extent to which local rates have been subsidised from Imperial funds during the three years ending with 1881, is given in the Report of the Local Government Board for 1882-3.

	1878-79.	1879-80.	1880-81.
	£	£	£
Metropolitan Fire Brigade ...	10,000	10,000	10,000
Rates on Government Property ...	166,843	165,783	161,768
Poor Law and Sanitary Officers ...	273,023	271,389	295,568
Pauper Lunatics ...	380,000	395,000	412,000
Registrars of Births and Deaths ...	10,000	9,700	10,000
Criminal Prosecutions ...	170,670	180,568	180,547
Police, Metropolitan ...	442,650	452,800	451,705
„ County and Borough ...	745,000	762,000	764,000
Prisons, Reformatories, and Industrial Schools ...	673,834	610,600	614,635
School Boards ...	700	1,025	1,000
Berwick Bridge (for Repairs) ...	90	90	91
TOTAL ...	2,872,810	2,858,955	2,901,314

of interference, which is as old as sumptuary laws, has not arisen so much from any despotic or bureaucratic jealousy of local independence, as from a popular eagerness to employ the powerful machinery of central legislation and administration to compass some end which is ardently desired. Those who advocate the nationalisation of poor-law relief, of educational management, and even of land-tenure—who clamour for a State guarantee of sea-going vessels, and of friendly societies, or who maintain that Government should test not merely weights and measures, but the quality of every article sold—are not consciously opponents of local or individual liberty, but simply anxious to attain beneficial objects by the shortest possible method. This anxiety may, and sometimes does, lead to legislative mistakes, which a wise respect for local and individual liberty would have rendered impossible. But, after all, it must be confessed that English civilisation should not be retarded until the more backward parts of the country have placed themselves on a level with the more advanced ; and the example of municipal corporations shows both how little self-reform can be trusted, and how much self-government may gain by Imperial intervention.

Other centralising tendencies have sprung from a patriotic craving for a higher national life, from a bitter experience of the abuses and disorders incident to an excessive subdivision of local powers, from the centripetal force which now attracts population towards London, and from a legitimate expansion of social ambition and political energy, chiefly due to such irresistible agencies as printing, steam, and telegraphy. In the olden times, when people were far more rooted in the soil, and seldom thought of changing their residence, or buying land in another county, there was an instinctive attachment to local institutions, and a readiness to serve in local offices, which it would be absurd to expect in days when men are more familiar with national, and even international, interests ; when county families, and the burgher

aristocracy, look upon London as a second home ; when the rural labourers themselves have become migratory ; and when smaller are precipitated towards larger masses of population, as by a fixed law of political gravitation. It must not be forgotten that men who cheerfully spent their lives in gratuitous exertions on behalf of their own neighbourhoods had to be remunerated for transacting the affairs of the nation in Parliament, and would have thought it an intolerable hardship to be impressed into any unpaid commission, such as those which nowadays perform so much useful work for the public. Nor must it be forgotten that, putting aside all those persons who live only for sport or self-indulgence, a very large proportion of the leisure and brain-power otherwise available for Local Government is actually devoted to semi-public duties of a commercial or a philanthropic nature, which had no place in earlier states of society. If we could lay our hands on all the directors of railway and other joint stock companies, all the governors and trustees of schools and other educational institutions, all the managers of religious and charitable societies, and if we could employ their undivided powers on Local Government, we should no longer have reason to lament a dearth of materials, whatever difficulty we might have in organising and applying them. In fact, Local Government has been to a considerable extent supplanted by voluntary association ; and though it may well be doubtful whether voluntary association fosters so active and conscientious a sense of citizenship, it certainly has merits of its own to which the old English squire or burgher was altogether a stranger.

6. But centralising tendencies are not the only forces antagonistic to effective Local Government in modern England. The unequal distribution and exorbitant influence of wealth, especially in the form of landed property, would be a formidable counterpoise to local institutions of a popular character, even if the social current did not set in the direction of centralisation. A foreigner might, perhaps, imagine that in every

county the great landowners and their eldest sons would be the natural champions of such institutions, from which the country party drew its very life-blood in olden times. So, too, a foreigner might imagine that municipal independence should be cherished by the leading citizens of great towns with as much jealousy and pride as in the days of which Macaulay tells us, when "London was to the Londoners what Athens was to the Athenians in the age of Pericles; what Florence was to the Florentines in the sixteenth century." Experience, however, teaches us that a revival of self-government in counties is not ardently desired, if it be not discouraged, by the landed aristocracy, and that no class has less concern for self-government in towns than the commercial aristocracy. The reason in both cases is obvious enough. The power which a great landowner might acquire as chairman of a parochial council, or even as member of a county parliament, would be as nothing compared with the power which he already possesses as lord of all the farms, cottages, and allotments round his own domain; as the chief employer of labour in the locality, and as a resident magistrate. Such a man will often attend a Board of Guardians, because he has a seat there *ex officio*; but why should he care to obtain an elective office by the votes of his own dependents, whose unanimous resolutions in any communal assembly which could be constituted would be practically outweighed by the expression of his own individual will? The merchant princes of the City, and the richest capitalists in manufacturing towns, are deterred by similar motives from aspiring to civic dignities. Their sense of self-importance and their sense of responsibility find a far more complete gratification in the colossal operations of trade, and in the management of country estates far removed from their place of business, than is offered by a career of municipal statesmanship crowned with knighthood, or baronetcy *itself*. The one municipal distinction which is generally coveted by them is that of being placed on the commission of the peace of the borough; and

those who have once become magistrates too often decline any other municipal duty which they may previously have been persuaded to discharge.

Nor is this indifference to Local Government among the highest classes—both in towns and rural districts—compensated by a corresponding zeal for it among the lower classes. With all its advantages, the parochial system, as it exists in English country parishes, is singularly ill-calculated to supply any democratic training for self-government, or to promote the recognition of common interests and mutual duties in village communities. The humblest member of a Presbyterian congregation, by virtue of his spiritual independence, is made to realise that he is a citizen; but the ordinary English farm-labourer, accustomed to depend on the clergyman in spiritual matters, as he depends on the squire for his cottage and the farmer for his wages, does not yet feel himself to be a citizen, and will not be made to feel it by the mere acquisition of a Parliamentary vote. When he is roused into a belief that he is deprived of his rights, his first instinct is to combine with his fellows, and his next to demand protection from Parliament. He scarcely dreams of claiming a share in Local Government; and even trade unionists in towns, with all their capacity for organisation and agitation, have seldom put forth their strength in municipal elections. The consequence is that, whereas the Local Government of rural districts is chiefly in the hands of magistrates, but partly in the hands of tenant farmers, the Local Government of towns is almost entirely in the hands of shopkeepers and struggling professional men, engaged in busy callings and with few hours to spare for public business. The mass of the population take little part in political life of any kind, except when called upon to vote, to attend a town meeting, or to sign a petition; and so far as they read the newspapers, they probably gain more knowledge of national than of local affairs. Neither in rural districts nor in towns can it be said that activity in local administration is an avenue to Parlia-

ment ; and persons who could speak with authority on local affairs are often set aside by constituencies in favour of successful money makers or political adventurers. At the same time, it is notorious that contests for municipal office are mostly determined by the same political considerations, and managed by the same agents, as Parliamentary elections. This partisanship is manifestly an evil, for it may involve the rejection of a good alderman or councillor, solely because he is on the less popular side in Imperial politics ; but it is not an unmixed evil, for it helps to clear the atmosphere of jobbery in its worst forms, and may stimulate men of a higher stamp to accept municipal office. Moreover, the prevalence of keen political interest in a borough is a potent security for a vigilant and searching criticism of its Local Government. It is one great advantage of Imperial over municipal administration that it is conducted in the fierce glare of publicity—under the scrutiny of a metropolitan press, which no blunder can escape, and no bribe or solicitation can silence. The same can hardly be said of local journalism, except in one or two provincial towns of the first order ; but it is certain that where local party spirit runs high, there is much less danger of public interests being neglected than where a non-political local oligarchy rules supreme.

IV.

1. Such are some of the general conditions under which any system of Local Government must be worked in this country. It remains to consider the principles and limitations to be observed in framing a legislative scheme for the reform of Local Government in England. Several of these have been admirably laid down and illustrated by Mr. J. S. Mill, in his treatise on Representative Government ; but there are others, no less deserving of attention, which are suggested by our previous review of the subject.

The very first rule which a statesman would set before himself, in attempting so difficult a task, would be a rule against destroying any local institution which has real life in it. There is real life in county institutions, not merely by virtue of the many historical associations belonging to counties, but also by virtue of the many common ties and interests of which county towns are the centre, and of the vast administrative business actually transacted by magistrates and other county authorities. However great the disparity in size between the smallest and largest counties, even the smallest contains all the elements requisite for an independent organisation; nor is there any virtue in uniformity of size, if the parts of each organisation be duly proportioned. For similar reasons, there is real life in borough institutions, the vitality of which is still further strengthened by a community of sentiments, wants, and occupations, such as can only exist in a town population. There is real, though less vigorous, life in the institutions of parishes, due to causes already explained, as well as to a frequent connection between parochial and territorial franchises. There is still more real life in unions, notwithstanding their lack of historical associations, and their aggressive encroachments on boundaries already existing. They were deliberately formed within living memory for purposes of local administration, and have lately acquired fresh importance as the provinces of rural sanitary authorities. Most of them, too, have now possessed, for more than a whole generation, a local council, a local staff of officers, and a local system of taxation, to which many other local arrangements have been adapted. But there is no real life in the institutions of Parliamentary or lieutenantancy divisions of counties, and very little real life in those of petty sessional divisions or highway districts, which may be altered to suit the convenience of magistrates, without much disturbance of other local arrangements. As for local boards, and even the recent organisation of sanitary authorities, they are essentially provisional in their character, being, in fact, expressly made-

liable to variation on the motion of the central board. It does not follow that it would be wise to uproot them hastily, or without full consideration ; but where a country is found to be overcrowded with local institutions, it is the less vigorous and deeply rooted which must be first weeded out.

The same distinction applies with equal force to a readjustment of existing boundaries, some of which deserve the utmost respect, because determined by geographical or political landmarks of a permanent kind ; while others rest on lines of demarcation which have either been obliterated or are constantly fluctuating. A river may be the best of natural boundaries until it is bridged over ; but it ceases to be a natural boundary at all when its two banks are connected by as many thoroughfares as those which cross the Thames from London and Westminster to Southwark and Lambeth. A river, too, may be the worst possible boundary to select for a sanitary district, if the object be to subject the whole river basin to a common system of drainage. In other words, local boundaries are made for Local Government, and not Local Government for local boundaries. What is important is to preserve all the living forces and sympathies which bind men together, not all the lines which may have been traced on official maps for transient administrative purposes. But no readjustment of boundaries can be satisfactory which ignores the manifold and increasing differences between urban and rural districts. Whatever areas be adopted, they must not be so geometrically described as to force straggling villages into a Mezentian union with populous towns, and they must be elastic enough to provide for the spontaneous process whereby the former are ever being converted into the latter.

The greatest difficulty connected with a general rectification of local boundaries, and that which has mainly deterred the Legislature from attempting it, is that it involves a change in the incidence of local taxation. This is a difficulty of a kind which is very apt to be unduly magnified. The Union

Chargeability Act of 1865, and the Act of 1867, whereby poor rates were equalised throughout London for certain purposes, involved serious changes in the incidence of local taxation ; yet the beneficial results of these measures have outweighed any inconvenience or hardship which may thus have been inflicted on individuals. But the supposed hardship is for the most part imaginary. No man settling in a parish or a town has the smallest right to presume that its population will remain constant in quantity and quality, or that his rates will always be as light as when he took possession of his premises. With proper reservations for extreme cases, and with a proper discrimination between general and special rates, any reform of local areas which should render Local Government more efficient would amply justify itself, even though it did not, as it assuredly would, facilitate an enormous reduction in the cost of management. The prospect of this reduction is, in fact, one of the strongest but least avowed obstacles to its adoption. There are few clerks whose offices might be extinguished, or whose salaries might be diminished, by a comprehensive reconstruction of Local Government, who are not strenuous opponents of it ; and no one can estimate beforehand the obstructive power of this class, mostly composed of legal practitioners, and other professional agents, intimately acquainted with the hidden springs of local action.

Another financial difficulty which has greatly obscured the question of Local Government is the difficulty of making all descriptions of property contribute equally to local taxation. Now, whatever this difficulty may be, and however necessary it may be to surmount it before reforming local taxation, a little reflection will show that it has no direct bearing on a reform of Local Government. Whether or not the rich fundholder ought to bear as large a proportion of local burdens as the occupier of lands and houses, neither the proper basis nor the proper organisation of Local Government is determined thereby in

any material degree.* No doubt, if personalty is to be rated as well as realty, its owners will be entitled to votes at local elections in respect of it; and it is quite possible that, in some places, they may concern themselves more actively than heretofore in local affairs with great advantage to their neighbours. The same argument has been used, with equal force, in favour of what is called the half-rating system, under which the immediate liability to rates would be equally divided, as to real property, between owners and occupiers. This was the proposal made by Mr. Goschen in 1871, and it is recommended by the experience of Scotland, where landowners, having formerly paid all the rates, and still paying half the rates, have brought an enlightened interest to bear on Local Government. But it would be worse than idle to complicate the question of Local Government with speculations on rival schemes of local taxation. There are as many points of contact between Imperial Government and Imperial Taxation, as between Local Government and Local Taxation; but no reasonable man would seek to make his views of national policy mainly depend on his views of national finance. It is not even necessary, though it may generally be convenient, that areas of Local Government should correspond exactly with areas of Local Taxation, and much confusion of thought might have been avoided, had this distinction been more fully realised. Let us, then, prosecute our inquiry unmoved by the controversy which prevails respecting the principles of rating, and assured that no conclusions to which it may lead can shake those legitimately founded on a careful study of Local Government, from its historical and political side.

On the other hand, it is easy to understand that a more equitable adjustment of burdens, as between ratepayers and

* See the chapter on "The peculiar Burdens and Privileges of Landed Property in England."—Brodrick's "English Land and English Landlords," Part III., chap. I.

taxpayers, if it could be devised, might go far to conciliate the inevitable opposition to a thorough reform of Local Government. There are those who advocate such an adjustment in the form of an Imperial grant at the rate of 2s. or 2s. 6d. per head for every pauper inmate of workhouses whose standard of efficiency should be duly certified. It is urged that by this extension of the principle already applied to in-door relief within the Metropolis, the burdens on land would be sensibly lightened, while out-door relief, the most wasteful branch of local expenditure, would be effectually discouraged.* Others would prefer to effect the former object by transferring the Inhabited House Duty, or the smaller taxes, such as those on carriages, dogs, and guns, from the Imperial to the local Exchequer. Others, again, maintain that the pockets of rich fundholders can be reached more readily by a local Income Tax than by increased subsidies from the Consolidated Fund or any other expedient. There are strong arguments in favour of all these proposals, and some grounds for the opinion that mere *rentiers*, and especially the holders of foreign securities, ought in justice to contribute more towards local expenses. But, whichever of them be adopted, the real problems of Local Government are in no respect nearer a solution than before, and little has been gained except a motive power to overcome the *vis inertia* of vested interests.

The constitution of electoral and governing bodies is a problem of still greater delicacy, because the facts to be considered are more complex, and the possible modes of dealing with them more various. Happily, there is little dispute as to the expediency of making the electoral franchise at least as wide as the liability to rates, and, by the existing law, all ratepayers are qualified to vote for the majority of those local offices which are elective. It has been much disputed, however, whether all ratepayers should have equal voting

* See Mr. Rathbone's pamphlet on Local Government and Taxation (1875), chap. iv.

power, whether all local offices should be elective, and, if not, how the elective should be distinguished from the non-elective offices.

It is remarked by Mr. Mill, that, inasmuch as Local Government is mainly concerned with the disposition of local taxation, there is the less to be said against proportioning electoral power to pecuniary contribution, as in the case of elections for poor law guardians and local boards. It may be added, that, inasmuch as the educated classes have much less influence over Local than over Imperial Government, by virtue of their education, there are stronger reasons for giving them an advantage by means of plural or cumulative voting, especially as their active participation in local affairs is for the common good of all. But it must not be forgotten that, of all classes in the community, the working classes are the most directly interested in Local Government, and, above all, in sanitary regulation, upon which their health and domestic comfort so vitally depend. Yet vast numbers of the working classes are disabled, for want of a ratepaying qualification, from voting either for town councillors in boroughs, or for vestrymen in London, or for guardians of the poor. There are districts in the Metropolis where petty tradespeople predominate in the local constituencies, and absolutely rule the vestries, unchecked by any resident gentry, and practically uncontrolled by the Local Government Board. Many of the vestrymen in such districts are themselves owners of the miserable tenements in which the poor are huddled together, or the retailers of articles peculiarly liable to fraudulent adulteration. The mockery of entrusting such persons with the duty of enforcing remedial measures against themselves would be quite flagrant enough, even if it were not aggravated by the fact of their lodger-tenants and poorer customers being actually unrepresented. This is an anomaly which it is by no means easy to remedy, inasmuch as lodgers seldom reside long in any one locality; and a large proportion of the industrial population—especially

in London—consists of this migratory class. But it is an anomaly which cannot be overlooked in discussing any plan for extending the system of plural voting, so as to multiply the electoral power of the rich. It may be most desirable to assimilate all local franchises to each other, establishing one uniform qualification, as well as one mode and one day of election for all local offices. But it is an object of still higher importance to bring as many as possible of those over whom Local Government is almost omnipotent for good or evil, within the pale of local representation.

It by no means follows that all local offices should be representative, in the sense of being filled by direct, or even by indirect, election. On the contrary, there are many reasons for preferring nomination to election in appointments to purely executive offices, and some reasons for preferring indirect to direct election in appointments to certain representative offices. "It is ridiculous," as Mr. Mill says, "that a surveyor, or a health officer, or even a collector of rates, should be appointed by popular suffrage." A large mass of electors, who may have sufficient means of estimating the claims of candidates for the office of town councillor or vestryman, can rarely have sufficient means of estimating the claims of candidates for offices requiring special ability of a kind which has nothing to do with popular qualities. Such offices, if filled up by the choice of ratepayers or large representative boards, inevitably become the prizes of persistent canvassing, or shameless appeals to sympathy; whereas, if they are filled up by small representative boards, they are very apt to be distributed within a narrow circle of selection. Experience shows that, on the whole, the best security for executive offices being filled up wisely and honestly is individual responsibility; and, if this principle were judiciously carried out in a complete reform of the local Civil Service, its efficiency and tone would be raised to a much higher level. Again, a large mass of electors, who may be quite fit to choose persons to be charged with the ordinary powers of

vestrymen or guardians, may be quite unfit to choose persons to be charged with extraordinary powers; as, for instance, members of the Metropolitan Asylums District Board, or of the Metropolitan Board of Works. Nor must it be forgotten that highly educated men, capable of rendering valuable service in certain local offices, may be deterred by the annoyance and expense of canvassing from becoming candidates at all. For these and other reasons, a well-devised system of double election seems to offer the best and safest means of combining a democratic suffrage with a considerable extension of the functions which are sometimes found too arduous for the immediate representatives of ratepayers. It would also be highly desirable, were it possible, to provide for the better conduct of public business on boards which are partly deliberative and partly administrative. In the Imperial Parliament, the Prime Minister and his colleagues are virtually responsible for all necessary measures of administration, and for the initiation of legislative policy; but in a Town Council, or Court of Quarter Sessions, no one is responsible for either duty, though an energetic mayor or chairman may take them upon himself. Perhaps a standing executive committee, elected by these bodies from their own members, and invested with definite legal attributes, might be trusted both with the distribution of their patronage and with the general direction of their proceedings—subject, of course, to such control as Parliament exercises over the Imperial Ministry.

But, however perfect may be the system of election on which Local Government is based, and however admirably its legislative may be separated from its executive department, it will fail to attract the highest capacity, or to perform its allotted work successfully, without a vigorous concentration of local councils. If a borough hardly contains within itself good materials for one municipal board, how can good materials be procured for the Town Council, for the Board of Guardians, for the improvement commission or local board, if any, and

for the school board? We are here supposing, be it observed, that eligible candidates are equally ready to solicit a gratuitous office, whatever degree of power or influence be attached to it. The case is very much stronger if we take into account the natural motives of local ambition and public spirit. It is morally certain that if there were but one body in each borough or rural district, entrusted with all the powers of Local Government, including the management of schools, men of education, independence, and leisure would be more disposed to serve on it, than on some one of half a dozen boards whose relations no one understands except the local attorneys. It is not so certain that men of this class are to be found at all in every borough and rural district, or that school boards, in particular, would not suffer in character and influence, if they ceased to be elected by a special mode of voting for a special duty. But the great mass of local business now done by a multiplicity of co-ordinate boards, composed of busy men, would surely be done better if it were subdivided among committees, under the direction of a single board. This concentration, too, might be effected without enlarging the average size of the areas selected for the groundwork of it—as, for instance, without enlarging the average size of urban or rural sanitary districts—though it would be far more beneficial if accompanied with a revision of areas. Nor is it open to any objections that can be urged against Imperial centralisation. It is the weakness, and not the strength, of local institutions in England that has favoured and almost justified the growth of Imperial centralisation in late years. If many of these institutions resemble detached fragments of Imperial Government rather than organic parts of Local Government, the evil is to be cured, not by a further dispersion, but rather by a wholesome consolidation, of local forces.

In attempting to define the proper sphere of Local Government, we must be quite as careful to guard against encroachments on individual liberty and duty, as to guard against en-

croachments on Imperial authority. The province of law is not to punish the violation of moral obligations, as such, but to protect society against injury. Sometimes this protection may be given most effectually by a direct public regulation of matters, like sanitary arrangements, which, in more primitive times, each citizen was left to manage at his own discretion. In other cases, the object will be more surely and safely attained by recognising and enforcing individual responsibility. It is possible for Local Government to become too meddlesome and inquisitorial, though at present the danger may rather lie on the opposite side, and Local Government may need to be strengthened at once against the selfishness of individuals or companies, and the bureaucratic aggressions of State officials. The broad line which should divide the sphere of Local from that of Imperial Government is clearly drawn by Mr. Mill. "The authority which is most conversant with principles should be supreme over principles, while that which is most competent in details should have details left to it. The principal business of the central authority should be to give instruction, of the local authority to apply it. Power may be localised, but knowledge, to be most useful, must be centralised." Thus, Parliament has laid down fixed principles for the assessment of property to local rates, so that no local authority could either levy a graduated rate or rate personalty at all; but the assessment is actually made by the overseers of each parish. It is well known that rates so assessed are collected with less difficulty and more certainty than Imperial taxes, for it is a true saying that "ratepayers watch each other, while taxpayers do not." But the degree of power which it may be wise for Parliament to vest in local governing bodies must evidently depend very much on the capacity of those bodies. Even country parishes have been treated as competent to decide for themselves whether they shall have a school board, and school boards were originally treated as competent to decide for themselves whether school attendance should or should not be made compulsory

but no local authority has yet been treated as competent to superintend the redistribution of educational endowments. The formation of county boards for this purpose was suggested by the Duke of Newcastle's Education Commission, and a similar proposal for the formation of county boards of health was made by Sir Thomas Acland, as a member of the Sanitary Commission. No one can deny that much is to be said for both schemes, neither of which conflicts with Mr. Mill's conception of the functions belonging to Local Government, but no one can affirm that Local Government, as now organised in counties, is strong enough to bear such an additional weight.

In short, a thorough reform of Local Government must needs precede any legislative extension of its sphere, and any legislative extension of its sphere must be founded on a policy very different from that which inspires most Permissive Bills. It may be desirable to give a borough the power of buying up gas or water companies without compelling it to do so, but the great majority of powers which it is desirable to confer on a local governing body are powers which involve important duties. Such duties are left to it by the Imperial Government, not because it does not concern the nation whether they are done or not, but simply because they can be done better, more cheaply, or more conveniently by local authority. It is, therefore, not enough to arm the Imperial Government with the right of advising, inspecting, and reporting; a right of coercing must also be reserved, and occasionally exercised. Even Mr. Mill would allow the central executive, in "extreme cases," to dissolve the local representative council, or to dismiss the local executive; and if a safeguard were needed against the abuse of this prerogative, it might be made necessary that a *mandamus* against the defaulting local governing body should previously have been obtained in the Court of Queen's Bench. Nor does there appear to be any good reason why, in the last resort, local institutions should not be suspended altogether, just as inveterate

corruption in a constituency is punished by temporary or permanent disfranchisement. The effect of this penalty would be to deprive the contumacious district of its self-governing privileges, and to place it under the direct administration of county or Imperial authority, as the case might be. Short of these high-handed measures, there are many expedients whereby salutary pressure can be applied to local governing bodies from a central office. Such is the power of refusing subsidies from the Consolidated Fund, or from other funds, like the Common Poor Fund of the Metropolis, under the control of a State Department. Such, too, is the exceptional power by virtue of which Mr. Goschen was enabled to amalgamate the guardians of Holborn, Clerkenwell, and St. Luke's into a single board, and that habitually exerted by Poor Law and School Board auditors in the disallowance of questionable items and the "surcharging" of accounts. There is a vital difference between interference of this kind, however constant, and interference which takes the form of substituting Imperial for local administration. If the latter be ever admissible, it is admissible only where the whole nation is interested in the due performance of the local duty. It is possible to conceive the corruption of local tribunals becoming so flagrant as to warrant the provisional transfer of their jurisdiction to a special commission, but it is not possible to imagine the paving or lighting of a town becoming so bad as to warrant the improvement of it by a similar method.

2. It is now time for us to inquire what kind of change the gradual and discriminating adoption of these principles would involve in the existing Local Government of this country. It is self-evident that it would involve an exhaustive reconstruction of boundaries and areas, but it does not follow that any violent derangement of local associations would be necessary. Each county might retain its integrity, with slight variations, such as the annexation of its detached portions to other counties, and the revision of its frontier-line. Municipal boroughs might

also retain their integrity in all essential respects, though more alteration of boundaries would here be necessary to make their circuits identical with those of Parliamentary boroughs, to prevent borough areas overlapping union areas, and to bring within the former any purely suburban districts which happen to be outlying parts of rural parishes. This would of course imply a corresponding disturbance of parish boundaries, and it would, on other grounds, be expedient that parish boundaries, of which the importance has been much diminished by Union Chargeability, should be thoroughly rectified. There remain Poor Law Unions, districts under local boards, districts under improvement commissions, petty sessional divisions, and districts created for special purposes under recent Acts, like the school board district and the highway district. Among these, districts under local boards and districts under improvement commissions have already been designated as self-governing urban communities by the Public Health Acts of 1872 and 1875, and armed with powers for the regulation of building, which presuppose a dense population. Having advanced so far in municipal independence, they—or at least the more populous of them—might well be invited to advance a step further, and to accept the position of corporate boroughs, unless their inhabitants should object to incorporation, and prefer the alternative of falling within the circuit of county organisation, which should embrace all non-corporate communities, both urban and rural. The whole of England, excluding the Metropolis, would then exhibit, as of old, but two principal forms of Local Government, presently to be described, the one applicable to boroughs and the other to counties. It would next be requisite to reduce all the heterogeneous sections of counties to a common measure, so as to make Poor Law Unions coincide with highway districts and petty sessional divisions, and to obtain one secondary area intermediate, like the ancient hundreds, between the parish and the county. In most instances, the Poor Law Union would probably be taken as the approxi-

mate basis for this new area, because of the large establishments and complex machinery which belong to it, as well as because of the vast experience already invested in its administration. But it might often be convenient that union boundaries should conform to boundaries of highway districts, which have the advantage of not encroaching on towns, and sometimes the petty sessional divisions might indicate the natural watersheds, so to speak, of Local Government better than either unions or highway districts. It is needless to add that whatever lines of demarcation might be selected, all cross-divisions would be absolutely eliminated. Every parish would be wholly included within one secondary area, be it what it might ; every secondary area would be wholly included within one county, and no *imperium in imperio*, except the municipal precincts of corporate boroughs, would discolour a map illustrative of Local Government in England.

In corporate boroughs, the sphere of municipal authority would scarcely need to be enlarged. The Town Council would continue to possess all the powers assigned to it by the Municipal Corporation Act and the Public Health Act of 1875, and it is possible that in some of the largest boroughs no considerable extension of these powers may be expedient. In the great majority of boroughs, however, it would be well if the Board of Guardians or select vestry could be transformed into a committee or independent delegacy of the Town Council, whose numerical strength would have to be proportionably increased. A seat on the Town Council would thus become a position of great influence and responsibility, and its dignity would be materially enhanced if the borough magistrates were made *ex-officio* town councillors. The question of merging School Boards in Town Councils would have to be treated on its own merits, and might, perhaps, be reserved for subsequent consideration. No doubt, the cumulative vote has proved a valuable safeguard for the rights and interests of ecclesiastical minorities, but there are other rights and interests which deserve

respect besides those of ecclesiastical minorities, and other modes of protecting the latter. If five-sixth of the ratepayers in a borough should desire to amalgamate their School Board with their Town Council, it would not be very easy to show why their wishes should not be allowed to prevail, or why, if need be, Town Councils should not be permitted to associate clerical or lay assessors with themselves for purposes of school management. At all events, the presence of councillors mainly representing educational parties, coupled with the admixture of a judicial and non-representative element, might impart to an ordinary Town Council a character which a few only of the best have as yet succeeded in attaining. If further securities were needed against what Mr. Rathbone calls "hot or cold fits" of popular caprice, and especially if the municipal suffrage were extended to lodgers, there would be no innovation in borrowing the method of cumulative voting for the election of town councillors, or a certain proportion might be elected by owners of rateable property. In boroughs too small to be formed into separate Poor Law Unions with due regard to economy, the Town Council might be empowered to make special arrangements for in-door relief with the nearest workhouse, and in the future incorporation of small boroughs the privilege of maintaining a separate police force should not be granted without reserve.

It would be far more difficult to deal with counties, and rural or semi-rural divisions of counties, because new powers as well as new governing bodies would have to be created by Parliament. The parish would probably be retained as the elementary unit, but it might be needful to elevate the larger townships into the legal status of civil parishes for all but merely ecclesiastical purposes. This having been done, it would be seen that if the parish is to be anything more than a rating area, it requires some kind of parochial constitution. Mr. Goschen proposed, in his Bill of 1871, that in every parish the ratepayers should annually elect a parochial board, varying

in number according to population, with the joint powers of overseers, inspectors of lighting and watching, highway surveyors, and nuisance authorities, the chairman of which board, also to be elected by the ratepayers, would be the civil head of the parish, and its representative in any higher local council. One great merit of this proposal is that it would provide a single accessible officer in each village, like the *maire* in a French commune, to whom all official communications might be addressed, and reference might be made on various parochial matters, which the clergyman, for want of a civil head, is often obliged to settle as best he can. Considering that overseers have long filled a distinctive place in the parochial system, it might be convenient to retain this name for the civil head of a parish; nor would the utility of such an elective officer altogether depend on his being chairman of a parochial board. For it is clear that no parochial board of a rural village could safely be entrusted with any but the subordinate and ministerial functions of Local Government, and that it would be chiefly valuable as a select and permanent committee of the vestry. The real mainspring of Local Government in rural districts would be placed in the governing body of the union, or whatever district might be substituted for the union as the secondary area of administration.

This body, not merely composed of overseers from country parishes, but also representing non-corporate towns within the district, would regulate poor-relief, highways, sanitary concerns, and all other local matters except those which, like the management of gaols, lunatics, and police, would continue to be regulated by the county executive. It might, however, be commissioned to act, for some purposes, as a branch of the county executive, and it might, in like manner, commission a parochial overseer, or a parochial board, to act as its own agent within a given parish. Non-corporate towns which now enjoy the privilege of managing their own highways and sanitary affairs, might retain that privilege under the general control of

the District Council, and any equitable adjustments of local taxation might be made by the same authority. The District Council, too, rather than any parochial board, would be the body most competent to superintend elementary schools within its district—subject, however, to such exceptional considerations as have been admitted in the case of boroughs. The administrative capital of the district would also be the centre of petty sessional jurisdiction, and it is difficult to believe that Police arrangements, Post-Office arrangements, and Inland Revenue arrangements might not be so modified by degrees as to make them correspond with the new organisation. If the method of plural voting were not adopted in the election of parochial overseers, it might be well to have on the District Council a certain number of members elected by that method from the whole district. It would also be well, in any case, that resident magistrates should have the same right of sitting *ex-officio* on District Councils* which they now have of sitting on Boards of Guardians, and that a like privilege should be given to Inspectors of the Local Government Board.

The higher board of the county, whatever functions might be reserved to it, must needs be constituted on like principles—that is, it must contain both representatives of ratepayers and a certain proportion of magistrates. Considering the great experience of magistrates in county administration, and considering, too, how largely they are interested in it as owners of property, there would be nothing unreasonable in allotting them one-third of the seats on the county board, and the other two-

* It has been suggested that, if the half-rating system were adopted, *owners* of property ought to elect a certain proportion, say one-third, of the District Council. Doubtless, if the due representation of property were the sole object, such a provision might be preferable to the admission of resident magistrates *ex-officio*, and, in that case, the dignity of District Councils might be greatly enhanced by the habitual selection of magistrates from their members. In the meantime, however, the local experience of magistrates, usually the most active and capable of resident landlords, is too valuable to be lost, and their attendance on mixed committees, for sanitary and assessment purposes, has been found to have a salutary effect.

thirds might be filled by members elected from the district councils.* Such an assembly would certainly not err on the side of being too democratic, and it might possibly be necessary to reinforce the popular element in it, if it should ever acquire extended legislative powers. As an executive body, and board of control, however, it would command all the more confidence from not being the creature of a *plebiscite*, or directly amenable to impulses from below. It would exercise, of course, all the non-judicial powers now vested in the court of Quarter Sessions, as well as such other powers of inspection and direction as the Imperial Legislature might delegate to it. For instance, there is no reason in the nature of things why a county should not superintend its own factories or mines, as well as its own schools of every grade; why it should not regulate the inclosure of its own commons; why it should not have, at least, a corporate *locus standi* in the control of railway communication; or why it should not have its own licensing system, within limits to be laid down by Parliament. On the other hand, it would be necessary, for these purposes, to bring corporate boroughs within the sphere of effective county authority—a measure which, even in ancient times, was found to be fraught with insuperable difficulties. It would be more prudent, in the first instance, to be content with establishing effective county authority over rural districts and those urban districts which may not have reached the rank of boroughs, and therefore have not a separate magistracy and local tribunal. The judicial business of the Quarter and Petty Sessions would not be affected by any reform of Local Government, and might remain on its present footing until the time comes for a

* It has been further suggested that each Board of Guardians, or District Council, should first submit a list of candidates for the County Board, equal, say, to one-third of its own members—though not necessarily out of its own members. All the lists thus submitted might be sent back to each District Council, each member of which might then vote for as many candidates as there would be seats to be filled. The result of this process would complete the election.

comprehensive reform of the Judicature. If, however, the criminal jurisdiction of Quarter Sessions should ever be committed, as in Ireland, to a stipendiary chairman, it would be worthy of consideration whether he should not be further invested with a civil jurisdiction equivalent or superior to that of a modern county court judge. There are many local disputes about rights of way, estate boundaries, pollutions of water, and the like, which are now brought at a vast expense before the superior courts, but which might be determined far better in a summary manner before a judicial committee of Quarter Sessions, as they formerly were before the assembled suitors of the old county court.

It is even possible to conceive a development of Local Government large enough to facilitate a local solution of the Church question itself—the greatest, and perhaps the most intractable, of outstanding political questions. Whatever view may be held of the relations which ought to prevail between Church and State, few will deny that local circumstances must needs influence those relations very materially. For instance, the religious conditions of Wales and the Highlands of Scotland differ so widely from those of England and the Lowlands as almost to destroy the *raison d'être* of an Establishment, and to justify, in the eyes of many, the claim for ecclesiastical Home Rule on behalf of those provinces. But neither the Welsh nor the Highlanders are qualified for ecclesiastical Home Rule; because, though animated by a strong national sentiment, they have never been accustomed to act together politically for any purpose of government. If this habit of common action were revived and strengthened in local communities, by such measures as we have contemplated, the idea of some local control over Church affairs would cease to appear revolutionary. The scheme of parochial councils, already advocated by some Church reformers, and so closely akin to Mr. Goschen's scheme of parochial boards, could hardly be carried out without intro-

ducing the germ of communal independence into the National Church itself. County Parliaments, superintending educational endowments within their jurisdiction, could hardly be restrained from meddling with interests hitherto treated as ecclesiastical. And so, by a natural process, the public mind would gradually be prepared to entertain the notion of a more elastic Church system, involving no radical disturbance of the existing ecclesiastical order, and based on no grand Imperial measure of Disestablishment and Disendowment. The National Church might remain, and the spiritual power of its clergy might possibly be increased; yet their civil duties, and even the disposition of Church property, might be brought within the sphere, and under the effective control, of Local Government.

But in proportion as the sphere of Local Government should be extended, it would become more and more important to enlist in its service the best ability of the leisure classes, upon whose future character the future destiny of this country so largely depends. At the same time, it is essential to remember that, with a democratic suffrage, it is an object of supreme national concern to give the masses of the people simple lessons in politics; for, if they are ignorant of their own local affairs, how shall they understand national affairs? It is well, indeed, that Local Government naturally provides a preliminary education for Imperial Government, from which it differs in scale only, and not in nature. But, in order to attain both these ends, it would be highly expedient to establish an organic connection, as it were, between the highest local bodies and the Legislature itself. It has been proposed, for instance, that in the impending redistribution of seats a certain share of direct representation should be allotted to County Boards, but that, lest County Boards should be used as mere stepping-stones to Parliament, their chosen representatives should be qualified by a certain term of regular attendance. Whatever may be thought of this proposal, the principle is one which deserves the gravest consideration. Unless Local Government can be

so reinforced as to relieve the House of Commons from many of its self-assumed functions, the collapse of constitutional machinery in England is now imminent. Unless good and capable men can be induced to serve on local bodies, these bodies cannot safely be entrusted with semi-legislative duties, or even with the administrative duties which are ever being thrust upon them with little regard for their competence. Unless they can offer some reward to legitimate ambition, good and capable men will hardly be induced to serve on them, and certainly no more appropriate reward can be imagined than the prospect of a seat in the Imperial Parliament.

It must be acknowledged that no reorganisation of Local Government in England would be complete which should not include the metropolis. But it is not to be assumed too hastily that a drastic reform of municipal institutions is more urgently needed in London than elsewhere. By virtue of its mere size and population, London is incapable of being governed like an ordinary borough, whatever constitution may be imposed upon it. By virtue of being the capital of the empire, it contains an infinitely larger number of men with the leisure and ability requisite for municipal office, over and above the vast floating mass of summer residents, and, so far, has an apparent advantage over other great towns. But then, by virtue of the same exceptional circumstance, it contains a very small proportion of wealthy and highly-educated citizens born and bred within it, attached to it by family ties, and willing to serve it with a lifelong fidelity. Not merely is the West End half emptied of inhabitants during eight or nine months of the year, but the great city merchants, and even the wealthier shopkeepers, habitually reside at a distance from their places of business. The want of public spirit displayed in London elections, both municipal and parliamentary; the want of intelligence and sense of duty, which has characterised the action of certain London vestries; and the general want of corporate vitality in

the whole metropolitan community, are the natural consequence of these peculiar conditions, rather than of defects in the formation of local areas or local governing bodies, which might be cured by legislative measures. If the existence of a theoretic anomaly calls for prompt legislation, the arbitrary power of non-elective magistrates in rural districts is a far more flagrant theoretical anomaly than any faulty distribution of self-governing power which may prevail in London. If legislation be demanded to correct practical evils, arising from local misgovernment, it remains to be proved that London is worse governed, on the whole, by the Corporation, the Metropolitan Board, and the vestries, than most boroughs are governed by Town Councils—with inferior resources, it is true, but with slighter difficulties to overcome. This, however, is no reason why the municipal government of London should not be improved, and there are decisive reasons for believing that it is capable of improvement. However creditable may be the management of the Corporation, or of each parochial vestry, considered by itself, no one can defend a system which places the same great thoroughfare under two or more independent authorities, besides making it liable to be constantly broken up by gas and water companies. However conscientiously vestrymen may perform their duties, no one can fail to see that few London parishes contain the necessary variety of elements for enlightened self-government, or that London as a whole possesses a stronger individuality and cohesion than any one of its constituent parts. It is not merely an absurdity, but an evil, that Parliament should be incessantly called upon to meddle with the local affairs of London, and that a Ministry should be discredited by its failure to regulate metropolitan cabs. Upon these grounds alone, if no others could be alleged, the present government of London must be regarded as unsatisfactory, though not as scandalous or intolerable.

Two alternative plans of municipal reform have been proposed for the metropolis—the one, erecting the existing Parlia-

mentary boroughs into separate municipalities ; the other, dividing them afresh into "municipal districts," to be treated as so many separate wards of one central municipality, or "County of London." Any detailed criticism of the last, which has been long before the public, would here be out of place ; but it is right to point out that, in some of its leading features, it is in conformity with the principles before laid down. These features are the maintenance of the Corporation as the focus of municipal life, and the extension of its organisation to all the surrounding districts of the metropolis. A reform might be conducted on this basis with less disturbance of vested interests and existing arrangements than would be caused by the creation of nine distinct municipal boroughs within the metropolitan area upon the ruins of the vestries and district boards. Unfortunately, the wholesale destruction of vestries and district boards is equally contemplated by those who advocate the expansion of the Corporation ; and the new municipal districts into which it is proposed to subdivide London are, in fact, intended to be electoral areas, and not independent areas of administration. The almost inevitable consequence of such an arrangement would be that, in the language of Guizot, the supreme municipal council would resemble an edifice detached from the soil, and that London would be governed by an army of paid officials under the ineffective control of a deliberative assembly. On the other hand, there would be some danger that a deliberative assembly, representing a population larger than that of Scotland, might sometimes arrogate to itself political functions, and exercise too powerful an influence in the State.

Supposing this part of the scheme to be abandoned, and the vestries to be retained as subordinate governing bodies, their efficiency might be increased by means already suggested. If, for instance, their functions should be amalgamated with those of the metropolitan Boards of Guardians, it might be made worth the while of better candidates to offer themselves for election ; the benefit, if any, of plural

voting might be imported, and magistrates or nominees of the Government might be introduced as *ex-officio* members. But in any case a supreme governing body must be created for the metropolis, capable of directing and controlling the action of vestries, as well as of dealing with such questions as the provision of dwellings for the labouring population. This body might be partly composed of members chosen by the vestries themselves, partly of members chosen directly by ratepayers—voting, not in small wards, but in districts as large as the Parliamentary boroughs—and partly of officials and other persons representing the interest of the nation in the government of the metropolis. It would of course exercise all the powers now vested in the Corporation, or the Metropolitan Board of Works, but would be clothed with many additional powers which the Board of Works does not possess, and, in particular, with the power of compelling vestries to carry out its rules in concert with each other. The only corporate privilege of any importance which it would be hardly possible to conserve under such an administration would be the independence of the City police; and it would not be impossible to devise provisions whereby the advantages of this independence might be secured without the inconvenience of a divided command. The absolute control of an independent police force is the most imperial of all the functions which are entrusted by the nation to local governing bodies. There are special reasons why it should not be entrusted to a local governing body in a city which not only contains nearly four millions of inhabitants, but is also the seat of Imperial Government. The surrender by the Corporation of London of its very limited police authority would be a trifling sacrifice to make for the privilege of becoming the central force of the most powerful commune in Europe.

There are also special reasons why the London School Board, having set an example of municipal statesmanship to other local councils of the metropolis, should not be swallowed

up by a new municipality of London. All such changes as we have been contemplating in the present organisation of Local Government must needs be experimental ; and all experimental changes in politics should be made tentatively, so that a false step may be easily retraced. The London School Board itself has not yet ceased to be on its trial, but it has already taken root and borne excellent fruit—the best proof of vitality, and the best claim to preservation. The mere fact that it has won the confidence of London parents, London schoolmasters, and London clergymen, entitles it to be treated with respect, for the confidence of the people is the very breath of life to local institutions. All lasting forms of government have either grown out of or grown into national habits ; but forms of Local Government are, above all others, dependent for their success on this condition. It is sometimes possible to enforce tyrannical laws upon a whole people by Imperial power ; but it is not possible to make unwilling men serve heartily, and unprincipled men serve honestly, in local offices, or to keep the machinery of local administration in working order, if many of the wheels have the will—as all have the power—to put themselves out of gear. Let us, then, dismiss the notion that any single Act of Parliament, though it were passed unanimously by both Houses, could regenerate all the local institutions of this country, or even give effect to such modest practical conclusions as our reasoning may have led us to adopt. Centuries were needed to develop the ancient system of Local Government in England, to mould it into accordance with mediæval feudalism, and to accomplish the disintegration which it underwent between the Reformation and the Reform Act. The fifty years which have since elapsed have done much to revive its spirit, and to constitute powers which, duly harmonised, would enable it to fulfil its legitimate ends ; but the process of harmonising these powers has barely commenced, and will hardly be completed in less than one generation.

But it may be asked whether, after all, the benefits to be

attained by a gradual reconstruction of Local Government in England would repay the efforts which it would assuredly cost to attain them. This is a question which no true reformer will shrink from putting to himself, and in answering which he will prefer to err on the side of moderation. Let it be confessed that political miracles are not to be wrought by safe methods in quiet times, and that even the ultimate result of measures like those which have been considered would fall very far short of the heroic legislation ascribed to Alfred, or the imposing creations of the French Revolution. They could not galvanise into life the Local Government of those bygone ages, with their picturesque variety of provincial institutions, when the law of gavelkind was but one of many customs which divided English counties from each other, when local and personal allegiance was often stronger than national allegiance, and when the Great Council of England was little more than a federation of local assemblies. They could not give back to English society the warlike burghers who upheld the Saxon traditions of self-government against Norman kings, or the sturdy yeomanry who fought at Cressy and Agincourt, or the gentry who devoted their whole lives to magisterial duties in days when London and the Continent were comparatively inaccessible. Neither would they satisfy the requirements of the *laissez-faire* doctrine—too palatable to political indolence and selfishness—which acquits the Imperial Government of almost all responsibility for the acts of local governing bodies, as well as of individual citizens; nor would they realise the aspirations of those who seek to invigorate Local Government, with the ulterior design of enfeebling the capacity of Imperial Government for mischievous activity. Nevertheless, so far as they should actually invigorate Local Government, they would reconcile, by a happy necessity, two conflicting ideas, building up conservative barriers or breakwaters against revolutionary flood-waves, yet gratifying the democratic instinct which craves for greater communal liberty. By opening a wider career to municipal

patriotism, and supplying a missing link between Municipal and Parliamentary representation, they would not only contribute to make civic offices more attractive to men of ability and social position, but would also give such men stronger motives for public-spirited exertion. By restoring to rural communities the idea of common rights and duties, they would help to diffuse among their various members a sense of local responsibility now almost confined to landowners, and they would help to bring landowners themselves within the reach of local opinion. By accustoming representatives of all classes to work together daily for public but non-political objects, they would strike at the root of those class prejudices, mainly springing from mutual ignorance, which are not corrected, if they are not rather aggravated, by the rare and boisterous association of rich and poor voters at Parliamentary elections. By relieving the national Legislature of purely local business, which ought never to have been cast upon it, they would set free a large reserve of legislative energy for purely national business, which no local body can discharge at all, but which the Legislature, overburdened as it is, cannot discharge efficiently. And thus, without encroaching on the province of Imperial sovereignty or outgrowing the humbler and homelier ministrations which are its characteristic function, Local Government in England might once more become a great constitutional power, intermediate between the State and the individual citizen, the permanent bulwark of social order, and the national school of civil liberty.

II.

COUNTY BOARDS.*

By C. T. D. ACLAND, Esq.

FOR more than thirty years schemes have been from time to time before Parliament, which have had for their object the reform of the system of administering the rates and other details of local business in the counties of England.

The aim of those who have framed or proposed these schemes has been, for the most part, not only to attain greater economy, or to lighten the "burdens on land," of which we now hear frequent mention, but to give to Local Government a decentralized and a representative character which it has not for centuries possessed.

It is indeed doubtful whether in many counties it is possible to attain, consistently with efficiency, very much more economy than is at present exercised in the administration of the county rate, but even if in some instances such a result should ensue, the importance of it is diminished when it is remembered that usually the county rate is but one-fifth of the whole local expenditure.

At any rate, that is not the reason which has caused the question of County Boards to be a subject of frequent discussion in Chambers of Agriculture, Farmers' Clubs, and other debating societies, of repeated questions to Parliamentary candidates, and of Bills brought forward in the years 1850, 1851, 1852, 1860, 1869, 1871, 1878, 1879.

* This essay of Mr. Acland's is founded on an article, considerably altered and amplified by him, which he contributed to the *Fortnightly Review* of January, 1881. As a magistrate of Devonshire and Somersetshire, and as a country gentleman both interested and engaged in county work of different kinds, he has gained some knowledge of the feelings of farmers, yeomen, and of the tradesmen of country towns. His essay is written exclusively from a rural, or extra-urban, point of view.—[EDITOR'S NOTE.]

The importance of the common end aimed at by those who press forward this subject is not to be measured by any immediate practical improvement in administration to be looked for as an early and direct result of the formation of County Boards, but by the great number and by the importance of the different avenues of improvement to which their establishment would give access, by the confidence with which, if thoroughly local and thoroughly representative, they would presently be regarded, by their value as instruments of political education both to electors and representatives, and last, though by no means least, by the extent to which their labours might lighten the labours of the Imperial Parliament.

The first three of the Bills above mentioned were brought in by Mr. Milner Gibson. In the two first of his Bills it was proposed that the County Board should consist half of rate-payers, to be elected by Boards of Guardians, and half of magistrates, to be elected at Quarter Sessions. In the third Bill (1852) Quarter Sessions were ignored, and the whole Board was to be elected by Boards of Guardians with a qualification of £30 rateable value for members of the County Board.

In 1860 Sir John Trelawney brought in a Bill by which each Board of Guardians was to elect two members of the County Board with a qualification of £100 rateable value, one of such members elected by each Board of Guardians to be a magistrate.

In 1868 Mr. Wyld reverted to the division of the Board into one-half consisting of elective members (either rated or owners of property rated on a value of not less than £50) to be chosen by the elected guardians of each union in the county, and another half consisting of magistrates to be chosen at Quarter Sessions. But by this Bill (and by this Bill alone) the question of the adoption of the measure by each county was left to be decided by the majority of Boards of Guardians in the county, a feature the like of which it is to be hoped will not be seen in any future legislation on this subject.

In 1869 Mr. Knatchbull-Hugessen retained the proposed

division of the Board into ratepayers and magistrates, but reduced the proportion of the ratepayers' representatives to one in five of the magistrates, the latter being constituted official members of the Board.

The most vigorous attempt to deal efficiently with the reform of Local Government was that made by Mr. Goschen, in the Rating and Local Government Bill, prepared and brought in by Mr. Goschen, Mr. Stansfeld, Mr. Secretary Bruce (Lord Aberdare), and Mr. W. E. Forster, in 1871.

The chief features of that attempt which had any relation to our subject were the consolidation of rates and the institution of Parochial Boards, whose chairmen were to elect from among themselves a certain number (to be fixed by the justices) of parochial representatives for each petty sessional division. Such chairmen were to have a £40 qualification.

The magistrates in Quarter Sessions were to elect from among themselves a number of members equivalent to the total number of those elected as the parochial representatives.

There were also some provisions for the simplification of areas, and for the union of neighbouring parishes, and as to the appointment of committees by the County Board with executive power.

In 1878 Mr. Sclater-Booth again adopted the petty sessional divisions, and proposed to apportion to each of them two magistrates to be chosen at Quarter Sessions, and two elective members to be elected by the guardians in such petty sessional division from among persons qualified to be guardians. In 1879 a plan was suggested for combining parishes into wards for the election of members to the County Board. One-third of the Board was to consist of magistrates to be chosen at Quarter Sessions, and the remaining two-thirds were to be chosen by the elected guardians in each ward from among persons qualified to be guardians.

In each of the two last-mentioned proposals there is a strikingly reckless disregard of the inexpediency of any addition to the already chaotic confusion of local administrative areas.

Guardians are elected to act without reference to petty sessional divisions, but with reference to union boundaries, and therefore without reference to county boundaries. While, therefore, the petty sessional area unites the advantages of respecting both the parish boundary and the county boundary, it cannot be said that guardians elected to administer the rates in a union situated mainly in a county in which they do not reside are the proper electors for the county to which their union does not belong. And the addition of a new aggregation of parishes into wards would be hard on such parishes as are already in the by no means impossible position of being regulated by one authority for school purposes, by another distinct authority for sanitary purposes, by a third in a different area for poor law purposes, by a fourth, with another area, for highway purposes, by a fifth, with again another area, for purposes of justice, and by a sixth, for prevention of floods—none of these authorities having any relation to each other whatever.

Probably the obvious indifference with which the proposals to attempt to reduce such a chaos as is here revealed to some sort of order has hitherto been received arises from the feeling which certainly prevails that up to this time the elements of the chaos have worked together tolerably well, and have each, on the whole, answered to some extent the purpose for which each has been designed, and that the financial prospects connected with the schemes for improvement have not been considered sufficiently good to warrant the disturbance of the system we have been accustomed to.

Besides this, a lurking desire may be detected to continue to the magistrates the control they now have of the management of county affairs, and at the same time to satisfy the class of persons generally called ratepayers, by introducing some of them into the Board so that they may sit side by side with the magistrates, but so that they may do no great harm. In short, except in the case of the Bill of 1871, the principle adopted has been to throw out a tub to the whale, but as small a tub as might serve him for the time.

But we may confidently hope that the majority of the present Parliament will not show the lack of interest in such improvements which was characteristic of the majority in the last, and that the present Government will avail itself of the strength of the Liberal party not only to introduce, but to carry through, a measure which shall deal broadly and thoroughly with the subject, and which may be steered clear of the rocks and sands on which all previous endeavours have been wrecked or stranded.

At the outset there are two prevalent ideas which, being erroneous, have done much harm already, and which it is desirable to remove, and to replace by a more accurate phraseology.

Almost every one who has dealt with the subject has been in the habit of using constantly the terms the *magistrates* and the *ratepayers* to signify two different classes of persons. So far as it is desired simply to designate the two classes, no doubt these words answer their purpose ; but as, in dealing with questions of rating and local expenditure, the main points affect the persons interested either as owners or as occupiers, the terms mentioned above are erroneous and wholly misleading. The owners are not represented by the magistrates. The ratepayers are not represented by persons of the class from whom the guardians in rural parishes are usually chosen. A forty-shilling freeholder is an owner whose ideas are as different from those of the neighbouring lord of the manor as the amount contributed to local taxation by the lord of the manor—assuming him to be a large owner—is from the contribution of the person whose name has the smallest sum on the rate-book opposite to it.

It is constantly said, and with perfect truth, by those who have resisted—only too ineffectually—the demand for subvention to local rates from the Imperial Exchequer, that such subventions are lightening really the burden of the landlord, not that of the tenant farmer, except for a short time, because

the rent is sure to adjust itself. In other words, the truth is that the largest portion of the rates is paid by the landlord and not by the tenant. Consequently, if the magistrates are taken to represent the landlords, *they* are the persons who really represent the *payers* of the main portion of the rates; and the farmers and tradesmen who are usually elected guardians, do not actually represent the real ratepayers. On the other hand, an equally important point has to be remembered, viz., that the elected guardians are chosen from a class who do feel directly the smallest rise or fall in the rates, though *they do not feel the consequences of a long course* of wise or foolish policy on the part of those who administer the rates. The right distinction, therefore, and that which ought to govern our phraseology and guide our ideas about this subject, is the distinction between owners and occupiers—between the persons whose interest in any rated area is permanent, though in a certain sense indirect, and the persons whose interest is transitory though direct. The immediate effect of each separate improvement, of constant repair, and of most of the items of expenditure, is of the greatest consequence directly to the occupier, whose interest is immediate. But the ultimate importance of sound original work—which may, in the long run, prove the cheapest, though it may temporarily increase the immediate rating more than inferior work—is of direct consequence to the owner. Of course, the real interest of both parties is, in fact, the same; but those who are accustomed to the conduct of local business in rural districts must be aware that it is not always clear to the occupier that efficiency and durability in work done at the expense of the rates are as important to him as present small expenditure.

For these, as well as for other reasons which it will be more convenient to enlarge upon in connection with another portion of our subject, it is by no means clear that there is any necessity for securing, either to owners or to occupiers, a permanent majority in the representation. Plurality of

votes may, therefore, be dispensed with altogether, as it is in Parliamentary elections. But, as it clearly has been assumed by most persons who have given their opinions on the subject, that some arrangement is necessary for definitely apportioning different shares in the representation to different classes of persons, it may be well to consider for a while what is likely to be the effect of such a provision, and whether there is any good reason for believing that it would not be unwise to make any restrictions on the free choice of the best persons, instead of allowing the development of party government to be spontaneous in local as well as in the Imperial legislature.

And in this connection it should be remembered that, in the endeavour to establish efficient County Boards of a thoroughly representative character, there is by no means implied any intention or desire to abolish, or to render obsolete, such institutions as Boards of Guardians, School Boards, Local Sanitary Boards, or Highway Boards. On the other hand, bodies such as these are, in a certain sense, necessary for the efficient conduct of business. The persons now elected to them come mainly from a class which is, above all others, directly interested in the business conducted in them, and acquainted with the necessary details.

Members of a County Board ought certainly to be as magistrates now are—*ex-officio* members of such smaller boards. But, in all probability, if the right constitution of County Boards is adopted at the outset, so that they may truly represent the opinion and command the confidence of the counties they govern, there will be attracted to them the supreme control of by far the larger proportion of local business. A considerable amount of work might be entrusted to the County Boards in the way of obtaining public sanction to local measures which now, for that purpose, have to be brought before the Imperial Parliament, where, occasionally, those measures do not meet with the attention that ought to be given to them.

It is not unreasonable to hope that the readjustment of

county, union, and parish boundaries ; the complete revision and re-arrangement of the system of workhouses, asylums, reformatory and industrial schools ; the mutual relations of the different rating and spending authorities, valuation for rating purposes, and the selection and appointment of public valuers, who may be available for many purposes (*e.g.*, agricultural compensation) ; the making and maintaining, alteration or improvement of highways and bridges ; prevention of floods, drainage, irrigation, water supply, sewerage, pollution of rivers, and the abatement of nuisances ; the administration of local endowments, educational and charitable alike, confirmation or veto of all local appointments (such as surveyors, &c.) ; and numerous kindred subjects, will in time be entrusted to them, and will afford opportunities for improvement in economy, efficiency, equity, and breadth of treatment, such as thorough representation and large areas can alone be relied upon to supply.

Thus, the importance of thoroughness in dealing with the subject, and of achieving at the outset the nearest possible approach to finality is obvious. It cannot be admitted that any of the proposals hitherto made in Parliament has had this characteristic. There is reason to fear that great encouragement to agitation, obstruction, jobbing, and what in America is called "log rolling," would be afforded by merely inviting a few of the so-called ratepayers (chosen it matters not how) to sit by the side of the magistrates for the transaction of county business. Either their presence would have no practical effect or else it would be embarrassing to the magistrates. The "ratepayers'" representatives would probably act in a body as an opposing interest, or they would simply amalgamate and acquiesce. If they oppose and obstruct for the sake of protest or of self-assertion, there would be no chance of business being well done ; if their presence is not felt, very little will have been gained ; but if they attend fitfully, or come up only occasionally to vote for appointments or against expensive improvements,

they will do great harm. It will be well, therefore, to reconsider the whole question *de novo* in the light afforded us by the information collected and the discussions which have already taken place, and to see whether a better starting point than that of the present existence of courts of quarter sessions and boards of guardians cannot be devised.

The principal sources of information as to the opinions which have been elicited, and the facts which have been collected bearing on the subject, are as follows :—

The debates which took place on the introduction of the Bills above mentioned in 1871 and 1878.

Two memoranda, drawn up by Mr. Rathbone, M.P., and Mr. Whitbread, M.P., on Local Government, and one by the Right Hon. G. T. Goschen, M.P.

Report of Select Committee on Boundaries of Parishes and Unions, 1873.

; Report of Select Committee on County Financial Arrangements, 1868.

Report of Select Committee (House of Lords) on Highway Acts, 1881.

It is worth while to draw attention to the debates in the Session of 1878 on the County Government Bill, brought in by Mr. Sclater Booth on January 28, discussed on second reading (14th and 18th February), and again on the motion that the Speaker leave the chair (7th March). This Bill was brought in during the fifth session of the last Parliament by the Conservative Government then in office, in fulfilment of a pledge given by them in compliance with a motion by Mr. Clare Sewell Read, against which the whole strength of the Government majority had been mustered by an emphatic whip, but only to hear the announcement of a sudden change of intention, if not of opinion, on the part of the ministry.

As has been already stated, that measure never became law, but during the debates to which it gave rise most of the broad principles at issue were fully discussed. The feeling of the

Liberal party appears to have been in favour of direct rather than of indirect election of the members of County Boards, and the grounds of this feeling were so truly and clearly stated by Mr. Rylands, that his words may well be quoted :—

“We ought to give the widest possible interest among the ratepayers in the selection of the members of the County Boards, and having got a wide basis of popular representation, I think we ought to give to that County Board the greatest possible responsibility in the administration, as far as possible, of the affairs of the county. What we want is, to stir the dull, level uniformity of the rural districts, where there is not the same amount of intellectual life as in the towns, and if we can get the people to take an interest in their own affairs, we are giving them political education, and bracing them for political action on a larger scale.

“The true Conservative policy is to throw open, by means of popularly elected County Boards, a new opportunity for the exercise of public rights, and for the fulfilment of public duties, by the inhabitants of our rural parishes, and by so doing we shall make the people more fitted to take part in the working of our institutions, and make them value more highly the institutions under which we live.”

The principle thus enunciated is one of those on which all truly Liberal legislation is based. The occasion of its enunciation was the proposal of indirect election by means of guardians voting in petty sessional divisions, which has been already alluded to, a method of proceeding which has the characteristic ring of all Conservative attempts at reform. The legitimate area for the guardians as a college of electors (if the idea of indirect election is to be entertained at all) would surely be the area which they are elected to represent and administer, and therefore they are not the proper electors for County Boards. The first thing that we have to secure is a good, clear, broad representative basis, one which shall be founded on a principle that is intelligible to all concerned, and which needs no argument for its defence. When that has been secured, it is to be hoped that the correction of existing boundaries, and the re-arrangement of districts for all local purposes, on some one principle, with regard to the convenience of the inhabitants, will be one of the first cares of the elected body ;

therefore no principle ought to be sacrificed, or even mutilated, for the sake of not disturbing old boundaries or arrangements of areas which new circumstances are tending to render inconvenient, and which it may be one of the first functions of the Board to render obsolete. Inasmuch as the parish must, in all probability, with one consolidated rate, be the unit for rating purposes, it may seem important that it should also be the unit for electoral purposes, and that, as was proposed in the Bill of 1871, the constitution of the Board should be built on that basis. But inasmuch as it would be impracticable that every parish in a county should be directly represented on the Board, the parish can only be made the unit by adopting some system of indirect election. The petty sessional division is on the whole the unit for membership, against which the fewest objections lie, and if indirect election is adopted, probably no better scheme for that purpose can be suggested than that of the Bill of 1871, that the members from each petty sessional district should be chosen by the chairmen of Parochial Boards.

But the system of indirect representation would be a new one; it is hitherto unknown in the British constitution, and it would to a very great extent diminish the educational value which such an institution as a really well constituted County Board ought to possess. Besides which, it is not quite clear that the importance of retaining the parish as the electoral unit, on the ground that it is the most convenient rating area, is so great as to overbalance the importance of direct election. It might even be better to make the petty sessional districts the units for rating purposes; and inasmuch as they present fewer inequalities and anomalies than the parishes, the effect of this change would probably rather be anti-chaotic.

Assuming (what need not be admitted) that the owners and the occupiers ought to be separately and distinctly represented at the Board, it would seem, as has been already hinted, inexpedient to give to either class any numerical preponderance. For the importance of economy and efficiency is no less felt by

those whose interests are fixed and permanent than it is by those whose number may possibly be larger, but whose interests are movable and transient, and only to a certain extent more direct.

But this claim to an equal share of representation for owners with occupiers is not inconsistent with the protest that has been already made against the notion that the magistrates as such are the legitimate, or even the best possible or available representatives of ownership.

Magistrates are, as all administrators of justice ought to be (according to the principles of the constitution), appointed by the nomination of a higher authority, and it is of the essence of their position that it shall not be elective or representative. Besides this constitutional reason, it is also far more important that representation should be adequately secured for the classes of smaller owners than for the class from which the magistrates are taken. That class may be trusted to take care of itself; it has the means and methods always at hand, the other classes have not.

It is no doubt very desirable that a large portion of the Board should be elected from that class, and an old county member has suggested an easy practical way of securing this result, if any need is felt for special measures for that purpose.

An old county member has suggested that instead of magistrates being elected at Quarter Sessions to represent ownership, all persons who possess the necessary qualification for the magistracy ought to be eligible, while the election might be made by a much wider constituency, including perhaps even all persons whose names are on the rate-book.

But at least a hope may be expressed that if it is considered necessary that owners as such, and occupiers as such, should have their separate representatives on the Board, the field of choice open to them may be made as wide as it is possible to make it.

There are two ways in which the election may be thrown open. One is that all owners may have votes as such in the district in which they have property, and may be free to elect *from among themselves* in that district whom they will, all occupiers in the same district having among themselves the same privilege.

Another mode is that all owners and all occupiers in each district shall have votes as such, and shall each be allowed to vote for one representative as an owner, and for another as an occupier, in that district.

In either case it would be similarly practicable to require a qualification for membership of the Board.

Thorough representation of "*owners and occupiers*," or to use a phrase which is on many grounds preferable, of "*the inhabitants and persons interested*" in each district, cannot be attained but by direct household or ratepaying franchise, which it cannot be too often repeated is not likely to do more harm in the election of local than in the election of Imperial Parliaments.

It should be remembered that it may frequently be most advantageous for an area remote from the centre at which county business is conducted, that it should be represented by persons who may not be residents in that area, but who may yet be more deeply and widely interested in its welfare than any resident, and who may possess the general confidence of the inhabitants to an equal or even a greater degree.

What is of the greatest importance to each district, and particularly to the remote districts, is that their representatives should be in constant attendance at the conduct of business. If elections are sufficiently frequent, each district can take care of itself in this respect, *provided its choice be not restricted to residents*.

And no one who is by experience acquainted with the nature of the transaction of county business can be unaware, firstly, that the chief requisite for efficiency, both in the persons

who conduct it and in the manner in which it is conducted, is that the attendance should be regular and constant ; and, secondly, that many men who can and do, with the best results, attend diligently to their business as guardians, waywardens, or members of School Boards and other public bodies, at their own market towns, are utterly unable—and even those who are able are frequently unwilling—to give their time or to afford the expense of constant attendance at a county town, perhaps thirty miles off. And inasmuch as a great variety of very important business, likely to increase both in importance and in variety, will probably be entrusted to County Boards, the amount of committee work which will require knowledge and experience, as well as attention to details, will yearly increase. But nothing is more detrimental to the continuous, equitable, and economical conduct of such committee work, and its proper ratification by the whole Board, than the irregular attendance of the persons who are responsible for it ; and this must be the inevitable consequence of restricting to residents eligibility as representatives for remote districts.

It must not be forgotten that, as has been already stated, the object aimed at is not that which, from the character of some of the attempts at legislation, it might appear to be—the maintenance of Quarter Sessions as an administrative authority, nor is it the support of the administration of the magistrates. Nor is it simply desired to admit a small infusion of so-called “ratepayers,” by some special method of election so arranged as to content the classes falsely so called by the idea that their representatives will have co-ordinate authority with the magistrates. Neither is there any intention to relieve these so-called ratepayers of the duties or privileges which now appertain to them on Boards of Guardians, Highway, Sanitary, School or Local Boards.

The object and intention are clear and definite. It is intended to substitute, for the present anomalous and non-representative county authority called the Court of Quarter

Sessions, a responsible, broadly elected, and thoroughly representative body, in which every class and every interest may have their advocates, as they may have in the Imperial Parliament; by means of which the inhabitants of the rural districts may gain such training and education in the duties of a citizen as shall make them, year by year, more fit to govern themselves; in fact, a local Parliament which may relieve the Imperial Legislature of tasks which now take up a larger share of its already overfilled time than is at all commensurate with the general importance of those tasks to the whole realm.

There are several requisites which must be found in that body if it is to answer the purpose for which it is intended. Efficient expression of popular opinion, intimate knowledge of local circumstances, thorough independence of undue influence, uninterrupted attention, constant attendance, continuous conduct of business, and the possession of the confidence of every class of the community, are all urgently necessary, and must be secured.

In order to secure continuity it is essential that the tenure of seats at the Board should extend over, at the least, three or five years; and this provision would unite the advantages of checking the effects of agitation, and of diminishing the tendency to violent oscillation, which appears to become stronger as the electoral basis becomes wider. It would, in order to secure the advantages of this provision, be desirable to enact that one-third or one-fifth of the members should vacate their seats annually, and be re-eligible;* but it is essential that the elections should be annual. Any longer interval than one year would ensure a repetition of agitation and a concentration of energy at each election; whereas the constant recurrence of an opportunity for the exercise of their functions by electors would render them familiar with their duties, and would so far render the flow of business even and peaceable. It might even be hoped that from it would come the desirable

* See Public Health Act, 1875.

result of rendering the rarer occurrence of a Parliamentary county election an occasion of less bitterness and heartburning than at present, and of no scandal or uproar. There can be little doubt that if the constituency of the County Board be the same as that of the House of Commons, the recurrence of annual elections for the smaller parliament would go far to correct the tendency to extravagant expenditure and the corruption that now, sad to say, seem to be nearly "inseparable accidents" of elections for the larger one.

Before leaving the subject of the election of members, there is one special kind of proposal which has been made, and which seems at first sight to have obvious advantages, of which the actual disadvantages are so great, though not on the surface, that a few words will not be wasted in deprecating it.

It seems a simple way to make a County Board, to give to each union (or petty sessional district or ward, or whatever it be) so many *ex-officio* members and so many elected, or to use the wrong phrase, so many magistrates and so many ratepayers. But here the experience of those who are conversant with local affairs in rural districts may be again appealed to in corroboration of the statement that while in one county the business of the District Boards is left entirely to the farmers and tradesmen, in the next nearly every magistrate attends to one subject or another; and that in the same county, in one union, may be found eight or ten magistrates in constant attendance at their Highway Board, or Board of Guardians, while in the adjoining union perhaps not very many of them know the clerk of either Board by sight.

Now, by restricting or apportioning the numbers of each class that may be elected to a County Board, gross injustice with the worst results must be the consequence, while, if the inhabitants, owners and occupiers alike, are left free to choose for themselves, in the one case the eight or ten magistrates will probably be elected, in the other the guardians and waywardens who really do the business. That is to say, the constituents

will entrust their interests to those whom they know to be best qualified to look after them.

The probable result would be that a great variety of men anxious and qualified to assist in conducting the public business of their county would be elected. Magistrates and clergy, peers and yeomen, tradesmen and farmers, manufacturers and lawyers, would, it is to be hoped, meet in council, and there could be no better safeguard against the jobbing and log-rolling, which are the curse of local public business at present, than the publicity and thoroughness which such a variety in the members of a Board would secure.

There is another consideration bearing on the whole subject which it is of great importance to keep in mind, as affecting owners and occupiers with regard both to rating and to representation. It is this. The burden of the rates is far greater in proportion to the income of small ratepayers than of large ones ; and this is more particularly to be considered in the case of small and large owners. The proportion of sixpence in the pound ($2\frac{1}{2}$ per cent.) to the available income of a man whose whole rental does not exceed £100 a year (derived, it may be, from one farm or a small house property, say twelve or fifteen cottages) is enormous when compared with the same rate levied on a rental of £10,000 a year. The £2 10s. paid by one man makes far more difference to his expenditure than the £250 paid by the other. In the one case, supposing the owner of £100 a year to have retired from business, and to be living on the produce of the investment of his savings, a rate of only 6d. in the pound would absorb an amount equal to more than a fortnight's household expenses. Whereas it would probably be not very far from the truth to say that in the case of an ordinary landowner with a rental of £10,000 a year, a fortnight's household expenditure would bear a proportion to the income of $\frac{1}{2}$ per cent. instead of $2\frac{1}{2}$.

And the experience gained by efforts to promote sanitary or highway or educational improvements in rural districts goes to

prove that the delicacy of the sense of this difference of proportion is most accurately and minutely graduated, and it may almost be said to increase in an inverse geometrical ratio to the wealth of the ratepayer, particularly if he happens to be owner as well as occupier.

In proportion, therefore, to the delicacy of that sense, that is to say, inversely to the wealth of the ratepayer, is the necessity of providing for the representation of ownership. For the smaller the property rated the keener is the sense of injustice from inadequate representation.*

The obvious objection to this, from the practical point of view of those who are anxious to see intelligent conduct of local business, is that if the smaller owners are able to gain undue influence on the Board a chceseparing habit of mind may be engendered. For this objection there are no doubt some grounds, but against it may be set two other considerations of at least equal importance.

The first of these is that owners of large properties invariably (when they deserve it) possess, or can if they choose gain, great influence in their districts, and that influence will surely show itself both in the election of the members of the Board and in the direction of its policy.

No hint is intended here to be conveyed of the probability of bribery or of undue influence. On the other hand, the truth is rather that the more a man is known to be incapable of such a crime as an attempt at bribery or undue influence the wider and more powerful will be his legitimate influence. Therefore, large landowners need not fear the diminution of their legitimate influence by the concession of free and direct election of members of County Boards to smaller owners and occupiers on equal terms with themselves.

The second consideration is this. The larger the stake of any owner in a district the more evidently is it his duty—and

* Compare on the above, speech by Mr. Rathbone, 3 Hansard cxcvii., 431, quoted by Sir M. Lopes, cciv., 1055.

still more evidently his interest—to supplement, from his own resources, the sum contributed from the rates for public improvements in that district, and to take on his own shoulders a larger proportion of the expense of such improvements than might, from the driest legal point of view, appear to be his exact share. Such a course tends to improve his property, to diminish the increase of rates, and thereby to succour his tenants, and, it need not be said, to add, in the soundest possible way, to his own influence and weight. It is already the fact that by far the larger number of great landowners recognise the expediency of such a course, and act upon it as far as they are able. And this is a sure proof that when the complaints—which are constantly heard both inside and outside the walls of Parliament—about the “rise of the rates” and “the unfair burdens put upon the land” are uttered by such men, they must be regarded rather as the conscientious expression of what they believe to be the feeling of the bulk of the rural electors whom they represent than the expression of a desire to stop an unfair drain on their own resources, which they do not feel able to meet. And in so far as the complaints arise from the imposition of fresh burdens, which have hitherto fallen wholly on the occupier, there has no doubt of late been good ground for such a feeling among the occupiers, who, if they are at the present time towards the close of a twenty-one years’ lease, have had educational, sanitary, and increased highway expenditure placed upon them, which no doubt they did not calculate upon when the lease was taken.

But as it is to be hoped that one of the beneficent results of the establishment of County Boards may be the re-arrangement of many matters connected with the raising and expenditure of the local taxes, it may also be hoped that such complaints as these may soon cease to be heard.

In order to give a practical illustration of the ideas intended to be suggested in the above remarks, it may not be considered presumptuous if a rough outline of a scheme be presented

which would seem to secure the chief objects which have been suggested as important.

The constitution of the Local Boards under the Public Health Act will be seen to have some features in common with the scheme proposed.

A table will be found at the end of this article giving approximately the number of petty sessional divisions and unions in each county—derived from the "County Companion" and from a Parliamentary return—and of the number of magistrates in each county. It will be found, from inspection of that table, that the average number of magistrates in a county is not less than ten times the number of petty sessional districts. In several instances the proportion is considerably greater. Would it, therefore, be impractical to give as many as ten members to each petty sessional district? The magistrates do not all attend, and probably few of the counties have shire halls large enough to hold them all; but neither would all the members of a County Board attend, at any rate after the first meeting.

The petty sessional district is a better electoral area than the union, because it is more uniform in size, and because it does not cross county boundaries, and because it is already in use in several instances for other objects than justice.

Let all the ten members, or any less number, be elected in the first year, and in every succeeding year let two retire and be re-eligible. The order in which they should retire might either be decided by lot at the first election, or it might be decided that the first pair in each district to retire should be those elected with fewest votes, or those who have made the fewest attendances.

The tenure would then be five years. Any vacancy caused in the interval between annual elections might be filled up either at the next election or not till the turn of the pair to which the late member belonged came round. In any case, any member elected to fill a vacancy should retire when he

would have retired, in rotation, if originally elected in regular succession.

If ten be thought too many for a district, let the number be reduced to eight, or to six, but it is submitted that three years should be the minimum tenure of seats. It is also probable that it would be an advantage that seats should be vacated in rotation, in pairs and not singly ; in order to diminish the tendency to fight every seat, which would arise if party feeling grew high, and because it would facilitate the division of the Board, which (though deprecated in this paper) may be insisted upon as essential, into owners' members and occupiers' members.

The importance of a three or five years' tenure of seats at the Board is far greater than the importance of a directly proportional representation of each petty sessional district according to area or population ; and this can only be secured by giving the same number to all the districts, or, at any rate, multiples of 3 or 5 (not less than 6 or 10), while the directly proportional system is inconsistent with this object, unless the numbers be too greatly increased, or the system of having pairs of seats vacated together be given up.

Election to Parliament or as mayor of a borough might confer membership of a County Board for life.

It is possible that so large a number of members as has been proposed may be at first sight considered too great for the sufficiently rapid and continuous conduct of business. But it would be quite practicable to allow the Board in each county to break itself up into committees with executive powers, which committees might meet in the different large centres which exist in every county. Provision may be made for special measures being brought before the whole Board, which need not meet more than once in a year, nor, indeed, so often as that, if no special purpose require such meeting.

It is not, however, probable that the numbers in constant attendance would very much exceed the number of magistrates who now attend Quarter Sessions.

If we turn now to the question which has been already mentioned more than once, whether any necessity exists for dividing the Board into owners' representatives and occupiers' representatives, it seems more than doubtful whether any such necessity exists, more than doubtful whether it would not be a disadvantage fatal to the even and peaceable achievement of the work which ought to come before the Board.

Any such artificial arrangement for securing party feeling must have the effect of emphasizing any hostility or assumed difference of interests between the two classes. And such a result must prove disastrous. It must create suspicion of concealed motives, and foster combinations to prevent particular schemes. It must hinder the appointment of the best officers.

These would be the results after the election of members. Previously to and during the elections it would tend to hamper the electors in their choice of representatives, and render canvassing and the evil concomitants of elections doubly prevalent. And it could serve no purpose which could not be equally well secured by requiring some qualification for membership.

The invaluable institution of party government springs from roots deep down in the human heart, and is fostered by the liberty which is the privilege of every Englishman. It is certain to develop itself without extraneous aid whenever and wherever men meet in council, and it will be of more value the more spontaneous the growth. If between owners and occupiers on the County Board there is no cause to apprehend division, that can only be because nothing is likely to produce it, and in that case it would be foolish to hamper the electors with any harassing restriction in their selection of representatives. If, on the other hand, there is a probability of the classes represented adopting different lines of policy, surely the truest, best, and most permanent results are to be looked for from allowing the electors as freely to choose their own members of County Boards as they now do their members of

Parliament. Let the responsibility be their own, that the experience may also be their own, and that they may feel it and learn by it.

It is perfectly true, no doubt, that there may be some unsatisfactory elections made at the outset, but our experience of the ordinary tendency of Englishmen is such as to give confidence that, provided they are not hampered in their choice, provided no obligation is laid upon them not to choose the best men for the purpose, without any other consideration, in the long run, and in nine cases out of ten they will choose them.

It may be well here to quote an instance (of which the names cannot here be given, though the writer can vouch for the general accuracy of the statement) of a district in which, if the provisions of one of the Bills brought in by the late Government had become law, that two magistrates and two "rate-payers" should be elected from each petty sessional district, it would have been impossible to have on the County Board more than six or eight out of the fourteen or fifteen magistrates who have long been most diligent in their attendance to the detail of county business, who live within easy distance of the county town, and among whom *at that time* were seven members of the Legislature.

If, however, the suggestion made above had been law—that ten members from each petty sessional division, without reference to class or residence, should compose the County Board, probably each one of these magistrates mentioned above would easily have been elected, possibly as a member representing a remote district of the county, where each might be one of the principal owners, thus making room for other candidates resident near the county town, as well as in remote districts.

In dealing with this whole subject, it is greatly to be hoped that the Government will not allow any consideration to influence them except the one object of having County Boards that shall fairly represent all classes interested in the adminis-

tration of the rates which are collected from, and spent in, counties as distinct from towns.

That sufficient employment for the Boards will speedily be provided has been hinted above, and needs no demonstration. There are, no doubt, subjects of a semi-local and semi-imperial kind, such as pauperism, lunacy, police, and justice, which affect both counties and towns, though the expense which would fall under these heads arises far more from urban than from rural districts.

There are purely urban subjects, such as lighting, paving, burials, water supply on a large scale, &c., which almost exclusively affect dwellers in towns.

There are also some questions, such as the disposal of sewage and purification of rivers, which affect town and country in very different ways. And there is the question of the highways.

Possibly it may be necessary to make special provision for the relations between the County Boards and the municipalities on these subjects.

But the construction of the County Board will, it is hoped, be framed on lines laid out with a view to the administration of matters which affect rural rather than urban districts.

In speaking on Sir M. Lopes' motion about Local Taxation, in 1871, Mr. Goschen showed how, out of a sum of £8,000,000 mentioned by the Hon. Baronet as an illustration of the increase of rates in a particular period, £5,000,000 were due to borough rates and improvements; £1,600,000 more to 150 urban unions; only £900,000 purely to rural unions, and the remaining £500,000 to a mixed class of items of expenditure.

This is, probably, by no means a very erroneous outline of the present general position with regard to local expenditure. It will, therefore, be clearly advisable that the administration of the rural expenditure should be quite distinct and separate from the administration of urban expenditure. Mr. Goschen, in the same speech, also stated that wherever there was a large

town in a county, the rate in that town was higher than the rate of the county itself.

On the other hand, there is considerable difficulty connected with the question of the maintenance of the highways. Under the existing arrangement, that burden is not fairly distributed, for the owners and occupiers of "extra urban" land at present have the whole of it on their shoulders wherever the turnpike system has been abolished, and it can hardly be denied that the use of the highways ought to be paid for in part at least by those inhabitants of towns for the conduct of whose trades good roads are essential. Consequently, some representation on the County Board must be given to urban contributors towards this expenditure. But whether that representation need be given to them through the municipalities, it is not quite clear. It is possible that this difficulty may be met by the machinery of executive committees.

The above considerations seem to point to the expediency of not endeavouring to contract the size of the local Parliaments which it is the object of this paper to advocate.

A great opportunity is, at any rate, now offered to a strong Liberal Government, which ought not to be allowed to pass by.

The Liberal party is stronger in the counties than ever before. Its strength among inhabitants of rural districts would be permanently increased by a measure which would really encourage political thought—*i.e.*, thought about public affairs—among them, and afford them easy and frequent opportunities of taking a part in the government of themselves and their neighbours, either as electors or as representatives.

Besides this result, it seems as though an important step, calculated to have durable good effect, might now be taken towards the re-arrangement, on a more equitable and satisfactory basis, of a portion of the national finance, which is yearly increasing in importance.

The County Board proposed should become an important political institution ; and if—as we have full reason to expect—

this Government shows itself to be unshackled by prejudice, fearless of interests, and not so careful of existing arrangements—which, though they may have hitherto answered their original purposes, are not adapted to the whole present purpose—as to fall into the error of patching an old garment with new cloth, this institution may become as great, as national, and as permanent as the older parts of the Constitution.

But this will not happen unless the old spirit of liberty and confidence in the people—which has given its strength to the party which will be responsible for this measure—is allowed, as of old, to have its full sway. The full importance of the end in view must be grasped, and no party feeling, or other such small motive, allowed to weaken the strength of the grip.

RETURN showing the Number of UNIONS, PETTY SESSIONAL DIVISIONS, and MAGISTRATES,* in each COUNTY in *England* and *Wales*, and, in the case of UNIONS, specifying the Number wholly or partly comprised in each COUNTY.

NAME OF COUNTY.	Number of Unions in County.			Number of Petty Sessional Divisions in County.	Number of Magistrates.
	Wholly (b).	Partly (a).	TOTAL		
ENGLAND :					
Bedford	4	5	9	7	89
Berks	4	11	15	12	166
Buckingham	6	8	14	12	166
Cambridge	3	11	14	6	66
Isle of Ely				4	34
Chester	9	8	17	14	254
Cornwall	12	3	15	16	151
Cumberland	9	...	9	10	192

(*) The number of Magistrates is taken from the "County Companion," &c., 1830 (Waterlow & Sons), and is only approximate, but the inaccuracies are very slight.

(a) In this list there are 147 Unions which extend into two counties, 31 which extend into three counties, and 4 extending into four counties. These Unions are reckoned in the above list as belonging to each county in which any part of the Union is situate.

(b) The following 8 Unions, which are co-extensive with municipal boroughs, have been omitted from this list, viz., Brighton, Bury St. Edmunds, Cambridge, Colchester, Stoke Damerel (Devonport), Gravesend, Leicester, and Norwich.

NAME OF COUNTY.	Number of Unions in County.			Number of Petty Sessional Divisions in County.	Number of Magistrates.
	Wholly (b).	Partly (a).	TOTAL.		
ENGLAND :					
Derby	6	12	18	13	190
Devon	15	8	23	22	354
Dorset	10	6	16	9	157
Durham	13	2	15	16	193
Essex	16	6	22	17	255
Gloucester	10	16	26	24	238
Hereford	3	12	15	13	213
Hertford (c)	8	7	15	15	212
Huntingdon ... ..	...	8	8	5	58
Kent	26	4	30	17	378
Lancaster	27	6	33	31	744
Leicester	4	14	18	9	128
Lincoln—					
Holland	10	9	19	2	203
Kesteven				4	
Lindsey				13	
Middlesex	26	3	29	19	369
Monmouth	2	6	8	12	172
Norfolk	19	6	25	26	281
Northampton	6	13	19	9	138
Liberty of Peterborough				2	42
Northumberland	12	...	12	13	131
Nottingham	4	10	14	7	107
Oxford	2	13	15	10	125
Rutland ... ..	...	3	3	...	27
Salop	5	15	20	19	192
Somerset	12	10	22	22	304
Southampton	20	11	31	14	234
Stafford	11	14	25	19	333

(a), (b). See foot-notes on page 114, opposite.

(c) The Liberty of St. Albans is amalgamated with the County of Hertford by 37 & 38 Vict. c. 45. The Petty Sessional Divisions of the Liberty are in the above enumeration added to those of the county.

NAME OF COUNTY.	Number of Unions in County.			Number of Petty Sessional Divisions in County.	Number of Magistrates.
	Wholly (b)	Partly (a).	TOTAL.		
ENGLAND :					
Suffolk	14	5	19	19	232
Surrey	13	6	19	12	233
Sussex—					
Eastern Division ...	19	5	24	{ 11	279
Western Division ...				{ 7	
Warwick	7	13	20	14	213
Westmorland	2	1	3	5	111
Wilts	15	12	27	15	214
Worcester	6	18	24	17	232
York—					
East Riding	9	4	13	12	119
North Riding	15	7	22	19	270
West Riding	26	12	38	{ 25	427
Liberty of Ripon ...				{ ...	
WALES :					
Anglesea	2	2	4	2	50
Brecon	2	7	9	11	117
Cardigan	3	4	7	9	149
Carmarthen	2	5	7	8	120
Carnarvon	1	5	6	6	72
Denbigh	1	8	9	9	115
Flint	1	5	6	10	83
Glamorgan	4	6	10	12	199
Merioneth	1	4	5	6	73
Montgomery	1	6	7	13	84
Pembroke	2	3	5	7	105
Radnor ... ..	...	5	5	6	68
TOTAL	459	403	862	718	

(a), (b). See foot-notes on page 114.

III.

THE AREAS OF RURAL GOVERNMENT.

By LORD EDMOND FITZMAURICE.

THE pressure of local rates during a period of exceptional agricultural depression ; the violation, in the case of the county rate, of the rule that taxation and representation go together ; the complexity and confusion of the intermediate areas of local administration, added to a vague idea that the overburdened machine of Parliamentary action may be eased through the establishment of County Boards, have all of late years combined to direct a more than usual degree of attention to the question of Rural Government.*

The origin of the English County is involved in a historical mist which the researches of eminent English and German scholars have hardly yet entirely dispelled. Speaking generally, however, it may be said that with the English as with other Teutonic races, the land-owning village community was the original unit of government. For judicial purposes the land-owners, great and small, attended the hundred court, and for religious and international purposes some kind of tribal assembly. But after the English conquest of this island the tribal territories, under the pressure of external danger, became political units, and subsequently, when united in a single kingdom, administrative areas. Hence arose the division of the country into Counties, Hundreds, and parishes, made, according to the tradition preserved by William of Malmesbury, under

* It may be as well to mention that the details of the question of local taxation, so far as they are separable from that of local government, have designedly been omitted from this essay.—E. F.

Alfred, but in reality much older. Under the later English kings the power of the great nobles began to threaten to establish a system of independent manorial jurisdictions. These, in course of time, if not interfered with, would probably, as in other countries, have destroyed local liberty and the unity of the state as well. The Norman conquest altered the scene, and the iron despotism of William and the tenacity of his successors for ever dispelled the danger of national disintegration. Thanks to them, England was saved the difficult choice, at a later period, of having to decide whether, as in France, the feudal jurisdictions and local liberty should all perish in one common holocaust, or, as in Germany, the local jurisdictions should gradually develop into autonomous states and destroy the unity of the Kingdom. The great noble, powerful as he was, was never allowed permanently to set himself above the public law of the land. Over and over again the more ambitious of the order attempted to do so ; but their fate in the long run was invariably the same. On the other hand, the feudal barons, finding themselves too weak to hold their own against the Crown, had to associate themselves with the popular demands for the restoration of the liberties of the Saxon times, and out of the play of these various forces the free institutions of England arose. The administrative and legislative supremacy of the State was finally recognised in the institution of the Commission of the Peace, issued by the Crown, but addressed to the leading men of each locality : an institution in itself the standing negation of the feudal ideas of an original local and territorial jurisdiction. On the other hand, the liberty of the subject was preserved by the institution of trial by jury, both in civil and criminal causes : a form of procedure, the negation of the feudal notion of trial by combat, private war, and class exemption. The great men of the land were not suffered to be above the law ; but were, on the contrary, called upon to administer it and preserve the peace, each in his own locality ; while the rights of the mass of the freeholders, the "adstantes,"

or suitors of the old Saxon Hundred and County Courts, were revived in the persons of the jurymen at the sessions, themselves supported in the prevention and investigation of crime by the popularly elected coroner and constables of the hundred and parish. So careful, indeed, was the ancient law of the liberty of the subject, that the justices, until the reign of Henry VIII., had no power to fine or punish an offender unless he had been found guilty by the jury. In consequence of these changes the Court Baron of the feudal noble gradually sank into oblivion. So did the Hundred Court, and the County Court, though they all three survived in theory.

The weakening of the nobility, the exhaustion of the people, and the desire for peace consequent on the long wars with France, and the internecine struggles of the fifteenth century, led in Tudor times to changes of the utmost importance. Summary jurisdiction, or the power of trying offences without a jury, was conferred upon the magistrates, and one statute after another extended their jurisdiction in this respect, till, notwithstanding the protest against the growing dangers of the system contained in Blackstone's "Commentaries," the present century has seen it extended to offences coming within the category of grave misdemeanours. At the same time the justices in Quarter Sessions were empowered to levy a county rate, at first limited to the repair of the county bridges, but since extended to a variety of other matters. In a period, however, such as that now under consideration, when the number of landowners in a thinly scattered population able to exercise the duties imposed by the law was small; when the trading and manufacturing classes outside the towns had not yet asserted themselves; when, in fact, everybody was in the Commission whom public opinion expected to see there, the county magistracy, even when charged with civil as well as judicial duties, and armed with the power of levying the county rate, hardly constituted any marked violation of the principles of free government as then understood in England.

Though in theory the representatives of the Crown, they had nothing in common with the royal nominees, who in France were, slowly but stealthily, leading up to the period when the king was to be able to say, "*L'état c'est moi*;" and, on the other hand, though chosen among the leading men of each county, they had no thought of emulating the ideas which, in Germany, had already covered the surface of the country with a swarm of quasi-independent territories and conflicting jurisdictions, in which the rights of the mass of the people were effectually strangled by the judicial officers of great territorial nobles, who administered Roman law, or customary law, or both, or neither, according as it suited the interests of their employers and their own.

Another important addition was made to the sphere of local government by the well-known Act of Elizabeth, under which the relief of the poor was made a parochial duty, and overseers were appointed in every parish. At the same time it became an established maxim that the parish was of common right bound to keep in repair any highway within its boundaries. By the commencement then of the seventeenth century a system had been established in which, for all practical purposes, the magistrates in Quarter and Petty Sessions had taken the place of the old County and Hundred Courts, both for civil and criminal purposes, while for the immediate prevention of crime, the relief of destitution, and the repair of roads, the hundred and the parish still existed as units of government, with a quasi-representative system of government.

In this state of things the century immediately following the Revolution made no marked change, except that by the statute 22 George III. c. 83, commonly known as Gilbert's Act, elective guardians were authorised to take, under certain circumstances, the place of the appointed overseers. But though no change took place in theory, an enormous revolution was in substance going on; for while the system of

local government and local administration remained unaltered, the society administered through it was undergoing a rapid though silent transformation. All over the land great manufacturing industries were springing up; the commerce and trade of the country doubled and quadrupled; the population, advancing in numbers by leaps and bounds, developed new necessities; the value of land increased, and before the desire to enclose, the small freeholders, the mainstay of the existing state of things, began to disappear. War prices and protective duties for a while saved them, but for a time only. What was left of parochial government soon began to become a laughing-stock for its insufficiency, because the class on whose existence it depended was vanishing. A great legal luminary is said to have once defined hundreds and parishes as being places having constables of their own; but another legal luminary thereupon pointed out that that was a matter not susceptible of proof, as the constable could never, under any circumstances, be found.

Mr. Pitt was probably sensible of the change going on; and it is an interesting subject of speculation what measures he might in consequence have proposed, had not the trade winds of foreign politics driven him from his bearings into the shoals of an unsuccessful diplomacy, and a still more unsuccessful war. Even as it was, he did not leave the interior condition of England without his mark upon it. The great change in regard to the law of settlement made by him in 1795, by which he abrogated the "cruel and impolitic"* power of removal before settlement, though hitherto considered unworthy of notice by historians and biographers, is a momentous proof of the close attention he had given, in another though kindred department, to the altered conditions of the time. What Mr. Pitt might have done was left in a great measure to the ministers of the

* The words are those of Mr. George Coode, in his report of May the 5th, 1851. The Act referred to is the 35 George III. c. 101.

period following the Reform Act to accomplish. The evils with which they had to deal were, as shown above, the utter breakdown of parochial government and the practical disappearance of the Hundred—never at any time, from the want of clearly ascertained duties, a very vigorous limb of the commonwealth—from its place as a unit of administration between the parish and the county; and, in the next place, the adaptation of whatever new institutions were called into being, not only to the old local needs of the country, but also to those occasioned by an advancing civilisation and an increased population.

One Act after another was accordingly passed, dealing with the roads, the bridges, the poor, the police, and with the education and the sanitary condition of the rural districts; in a word, with all those subjects which are generally included under the head of local government and administration. Unfortunately, though ministers of great ability and high reputation introduced these various Acts, it can hardly be pretended that any broad or consistent view was taken of the principles underlying them, or that there was any clear agreement as to the objects to be aimed at, or the proper machinery to be employed. In regard to the area of government, the powers to be given within it, the authority which is to exercise that power, the incidence of the rate which the authority is to levy, the date of the election and the method of holding it, the qualification of the electors and elected, and the duration of office, each Act has proceeded on a plan of its own, till an absolute and unrivalled chaos has resulted, which may cause the most patriotic Englishman to hesitate, before again expressing his belief in the trite maxim that we are the most practical people in the world. For this system, if system it can be called, while indefensible in theory, is equally so in practice. Under its dispensations the public is daily reminded that what is everybody's business is nobody's business. Union authorities, highway authorities, county authorities, and parochial authorities, are all engaged in trying to drive

their coaches through Temple Bar together ; and while they are struggling with one another in the foreground of the picture, a host of out-of-door paupers are descried in the distance walking past empty school-houses and open drains, down badly-mended roads towards palatial workhouses. Meanwhile, we console ourselves because a numerous array of paid officials are corresponding about it at the expense of the ratepayers ; and while the shadow of the Local Government Board in London gets a little longer every day, we proudly boast that England is the land of free institutions. Rural administration, in a word, is cumbrous and complicated, and, like the wood of Massilia in Lucan's poem, awaits the axe of the Reformer to clear a straight path through its tortuous paths and overgrown alleys.

Under this legislation, and putting aside comparatively unimportant matters, the administrative duties of justices in counties may be described as relating to the following matters :—

ADMINISTRATIVE DUTIES OF JUSTICES IN COUNTIES.

Adulteration of Food and Drink.
Bridges.
Contagious Diseases (Animals) :
Committees.
Inspectors and Officers.
Appointment and removal of.
Coroners :
Division of the County into Districts.
Fees.
County Property, Management of.
Fish Conservancy.
Gaols :
Visiting Committee, Appointment of.
Highways :
Formation of Districts.
Judge's Lodgings :
Building.
Licensing Public-houses, Pedlars, and Locomotives.
Look-up Houses, Providing.
Lunatic Asylums, Public.
" " Providing generally.

Lunatic Asylums, Public. Appointing Committee of Visitors.
" Regulation and Management.
" Asylums, Private.
" Granting License for.
" Appointment of Visitors, &c.
Main Roads: Contribution of a Moiety of Cost of Maintenance ; making of Bye-laws for Main Roads and Highways, for the form of the accounts, and in some cases for the audit of the accounts of the Highway Authorities.
Petty Sessional Division :
Altering and Forming New Divisions.
Providing Court Houses and Settling Clerk's Fees.
Police Force, Establishment of.
Police.
Registration of Voters, Payment of Expenses.

Schools (Industrial), Providing.
 Schools (Reformatory), Providing.
 Shire Hall, &c., Rebuilding.
 Slaughter-houses. Granting Licenses.
 Union of Liberties with Counties,
 Power to make.
 Union of extra-parochial places with
 Parishes.
 Order for union.
 Vagrancy, Prevention of.

Valuation and Assessment of the
 County for the County Rate.
 Weights and Measures :
 Providing Copies of Standards
 and Appointing Inspectors.
 Wild Fowl, Preservation of.
 Quarter Sessions may apply to
 the Home Secretary for variation
 of periods for killing wild fowl.

Such are the executive and administrative powers of the County Authority, exercised by the magistrates in Quarter Sessions, or by committees of their body sitting in the Petty Sessional Districts of the county. On the other hand, the poor law, the laws relating to medical relief and sanitary matters, are administered by the Guardians of the poor in the area of the Poor Law Union, each of which consists of a number of parishes, and varies in population from 5,000 to 60,000. The Union is also the area for all purposes of registration, for the census, and for valuation and assessment. The management of the roads is either vested in parish surveyors or in a parish board, or, in counties where the Highway Act of 1864 has been adopted, in a highway board acting for a special district consisting of a number of parishes ; or, again, it may be vested in the Board of Guardians acting as a Rural Sanitary Authority, where, the districts of the two authorities being coincident in area, the Board of Guardians has obtained the sanction of the county authority to exercise highway powers under the Act of 1878. The Guardians are an elective body, but every magistrate is an *ex-officio* Guardian.

Education is administered by a multitude of authorities. Under the Act of 1870, Parochial School Boards can be formed, and they exist in 1,920 rural parishes. Parishes can also be formed into a United School District for the same purpose. But under the Acts of 1876 and 1879 the Guardians are made the school authority, except in School Board parishes, for compelling attendance. The County Authority, as stated above, can own and manage or contribute to Indus-

trial and Reformatory Schools, and the children of the pauper class can be separately educated in District Schools.

Except in regard to the main roads of the county, there is no communication between these various authorities. In this matter the Highway Act of 1878, however, imperfect, took a new departure.

The general expenditure of a County is defrayed out of the county rate imposed by the county justices. For constabulary purposes there is a special rate. Both rates are levied, not on the separate parishes wholly or partly in the county, but out of the common fund of the different unions. The county authority charges the parishes of the Union upon a special assessment made for county purposes, and based, as a rule, on the income-tax return under Schedule A. The Guardians recover the money from the same parishes upon the Union valuation list, over the preparation of which a committee of their body presides. Where only part of a Union is in the county, the county authority can, if it chooses, recover directly from the parishes within it.

The expenditure of a Union for poor law, medical and educational purposes is defrayed out of a common fund contributed by the several parishes, but the expenditure for sanitary purposes is paid out of a separate rate, from which agricultural land is exempted to three-fourths of its value. The basis for these rates is the Union valuation list.

The expenses of a Highway Board, since the Act of 1878, are defrayed in a similar manner out of the common fund, the basis for which is also the Union valuation list. But as Highway Districts are frequently in more than one Union, great inequalities may and do arise from the assessment committees of the Union acting on different principles in making out the valuation list. These inequalities have been a principal obstacle in the way of the general adoption of the Highway Acts.

The expenditure of a parish which does not form part of a

Highway District, in regard to its roads, is defrayed out of a highway rate, and in regard to education—where there is a School Board—out of a school rate. These rates vary according as the area of the highways vested in the parish or the area of the jurisdiction of the School Board, is, or is not, coincident with the poor law area of the parish.

The actual making of the rates as a charge on the various hereditaments in the parish lies with the overseers, who are appointed annually by the justices, and from time to time receive precepts from the various spending authorities, whether representing the Union, the Highway Board, the Sanitary Authority, or the parish itself, and they assess the amount upon the valuation for which each hereditament figures in the parochial list as issued by the Union Assessment Committee. The poor rate, as shown above, is in reality a consolidated rate for some purposes ; but the reform in this respect is only just begun. "Every one knows," said Mr. Goschen, speaking only the other day, "that the first reform needed is to consolidate all rates and to have one demand-note for all rates, and a single authority for levying the rate and distributing the proceeds among such other authorities as have power to call for contributions. It is astonishing that this should not have been done already. Let me give you my personal experience. I myself received in one year 87 demand-notes on an aggregate valuation of about £1,100. One parish alone sent me eight rate-papers for an aggregate amount of 12s. 4d. The intricacies of imperial finance are simplicity itself compared with this local financial chaos. I will waste no words on a reform so universally demanded ; only it ought to be carried out."

The governing body of the parish is the parochial vestry, the duties of which are, however, becoming year by year more and more nominal. The clergyman is Chairman of the Vestry *ex-officio*, but the sooner he is relegated to more congenial duties the better for all parties.

Under a recent Act of Parliament the expenses of all local

bodies have to be made up to an even date, but it has been held that this Act does not apply to county authorities. Thus in the case of main roads, where one-half of the expense is borne by the county and one-half by the Highway District, the financial year of the former may end on Dec. 31st, and that of the latter on March 25th.

The following table, founded on that embodied in the Report of the Committee of the House of Commons upon the election of Poor Law Guardians, and prepared by Mr. Hibbert, Chairman of the Committee, and now Secretary of the Local Government Board, will show the confusion which exists in regard to the election, qualifications, and the tenure of office of the bodies mentioned above :—

(a) *Dates of Election for different Authorities.*

Boards of Guardians—Between 7 Ap. and 8 Ap.

Highway Boards—Mar. 25.

School Boards—any time of year.

Overseers—Mar. 25.

(b) *Scale of Voting.*

Boards of Guardians—Owners and occupiers, according to same scale as Local Boards for towns.

Highway Boards	} Occupiers, one vote to six votes
Overseers	
up to £150, as prescribed by	
“ Vestries Act, 1878.”	

School Boards—One vote, which is cumulative.

(c) *Tenure of Office.*

Boards of Guardians—Annual.

Highway Boards—Annual.

School Boards—Triennial, all retiring together.

(d) *The Method of Election.*

Board of Guardians—Voting papers left at house of voter, collected following day : plural voting.

Highway Boards } Show of hands, and open poll if
 Overseers } demanded ; plural voting.
 School Board—Ballot ; cumulative vote.

(e) *Qualification of Candidates.*

Guardians—Varies from £15 rating to £40 rating in different unions.

Highway Boards }
 School Boards } No rating qualification.
 Overseers }

Such, very briefly sketched, is the outline of rural administration in England. Yet this picture of the confusion of areas elections and authorities, falls far short of the reality ; for it is to be borne in mind that it excludes all notice of the numerous urban districts, the arcas of which intersect those of the rural authorities, while frequently conflicting with each other, and in regard to the election of the governing bodies of which discrepancies greater even than those just noticed exist ; neither does it include the districts for the collection of the assessed taxes, the income-tax, and the land-tax, which are themselves seldom identical ; nor does it make mention of several minor and comparatively unimportant areas, such as the old Hundreds and the Lieutenancy divisions, or of the ecclesiastical and parliamentary areas.

The inconvenience of the conflict of areas was forcibly dwelt upon, in connection with the difficulties it had caused in making out the census and furnishing statistical information, by the late Dr. Farre, in a letter to Mr. Secretary Bruce. "The Registrar General," he says, "and his fellow-workmen complain that this defect has more than doubled the length as well as the severity of their task ;" and when we review the figures laid before Mr. Bruce, there can be no hesitation in accepting the statement. "In the first place," Dr. Farre goes on to explain, "the impossibility of properly co-ordinating the existing divisions of the country, has necessitated a distinct system of

sub-division for registration purposes, of which the Decennial Census may be considered an occasional development. The Poor Law Union has been, as far as possible, taken as the unit, and has been constituted a 'registration district,' divided into sub-districts. The districts are massed into 'registration counties;' and the counties again are arranged in 'eleven great regional divisions.' The characteristic feature of this system is that there is no overlapping or splitting up of either the unit of organisation, or of its sub-divisions, or agglomerations. Thus every registration district consists of entire sub-districts; every registration county of entire districts. This is so plainly requisite for smooth and effective administration, that the inexperienced may wonder why it should be looked on as a reform. But, in fact, the Poor Law Union, which is taken roughly as the unit of organisation, has been defined on quite different principles from the county, which is constituted the next higher division; and the aggregation of Poor Law Unions included either wholly or partially within the boundaries of a county, in many instances considerably exceeds the county itself in area and population. Hence the necessity for mapping out the county into registration districts, and counties not corresponding to the ordinary divisions. But this was only a trifling element in the confusion. It is a peculiarity, we are told, of the administration of this country, that nearly every public authority divides the county differently, and with little or no reference to other divisions; each authority appears to be unacquainted with the existence, or, at least, the work of the others. Counties and their sub-divisions however, of whatever kind, or discriminated on whatever principle, have to be enumerated, described, and defined in the statistical tables of the census. Is it surprising that the Registrar General's office protests against the multiplication of distinctions which, if not wholly without meaning, have long ceased to have a practical meaning? The Government and the country is now asked, through the medium of this appeal

to Mr. Bruce, whether nothing can be done to simplify, by re-arrangement, a game of cross purposes, that perplexes not merely the work of the census, which comes on us only once in ten years, but ordinary every-day administrative business."

It needs indeed but little reflection to understand that, even putting aside the increased expenditure inevitably arising from confusion, delay, and superfluous salaries, a larger cost is certain to be incurred through the action of a multitude of rival spending authorities, each of which has to justify its own existence by doing or seeming to be doing something, than through that of a single powerful authority, able at the commencement of every year to frame a comprehensive estimate of the necessities and of the power of the district to bear local rates, and ready to control the expenditure in every department accordingly. Nobody in any case has hitherto proposed that, with a view to economy, the present undivided financial responsibilities of the House of Commons, exercised through the Committees of Supply and of Public Accounts, should be dispersed among a number of separate and independent bodies, each appointed for a particular purpose; while, on the other hand, the history of all the great public Departments of the State is a record of the concentration of authority with a view to efficient administration. What has been done in the field of taxation has to be applied in that of rating and local burdens.

It must not be supposed that Parliament has remained altogether blind to these considerations. The plague has at least been stayed. The Education Act of 1870 is the last measure which can be said to have added to the confusion, by the attempt then made to galvanise the parish into a fresh existence as a unit of government, instead of leaving it to be simply the constituent unit of the Union and the area for the collection of the rates. The Sanitary Act of 1872 marked a turning-point in the history of this question. The Sanitary Commission had recommended, in 1871, that the unit of area should be the same for all local

purposes, "and that the larger areas should be as far as possible multiples or aggregates of that unit;" and when the Act of the subsequent year had decided that the Union, itself divided into urban and rural sanitary districts, should be the chosen area of administration for the all-important purposes of the Act, it became almost a certainty that the sanitary areas thereby constituted, and neither the parish nor the highway district, would become the future unit of local administration, and that the other areas would, sooner or later, have to assimilate themselves to it. This soon became apparent. Another exhaustive inquiry, in 1873, into the whole question of areas, made the superiority of the Union tolerably clear, and the Education Acts of 1876 and 1879 accordingly followed the lines of the Act of 1872, and adopted the Union as the area of administration. A committee which sat in 1878 recommended the consolidation of the Highway districts with the Rural Sanitary districts, and the Act of 1878 partially followed the recommendation. Another committee, in 1879, made a similar recommendation in regard to the districts of coroners, and embodied it in the Bill referred to it for consideration. At the same time power was given, by Acts passed in 1876 and 1879, to the Local Government Board to alter and dissolve Unions and to deal with divided parishes so as to bring the Union area as much as possible into harmony with the needs of each locality. The direction of public opinion is in fact clear. The Union or Rural Sanitary District, which, as urban authorities are not at present in question, may be treated as identical, governed by the Board of Guardians, is the future unit of the local government and administration of the English rural districts, for all the purposes compassed by the different authorities at present existing alongside of each other. To these purposes additions will from time to time have to be made, according to the necessities of time and place. Amongst the earliest, it may be hoped that the control of the licensing of public-houses may find a place.

It has already been seen that the Poor Law Commissioners in 1834 constituted the union areas without any regard to the county boundary; indeed, in many cases it may be said that they acted with a gratuitous disregard of it, which has needlessly augmented the difficulties of bringing the two areas into harmonious relations with each other. Either the Poor Law Commissioners never realised that they were in reality laying the foundation of the future edifice of local government, or else they imagined that it would be as easy to abolish the English counties as in the previous century it had been to sweep away the French provinces. The result has been, that while on the one hand local convenience, and the habit of fifty years, and the accumulation of debts and liabilities, make an alteration of the union area a very delicate matter; on the other hand, there is no power whatever, except by a very recent, and in this respect almost useless, Act passed in regard to divided parishes, ever, or under any circumstances, to alter the county boundary. And yet, in the abstract, there is no dispute that the intermediate area of government between the parish and the county should be wholly within the latter.

It may be observed in connection with this part of the subject, that the practical abolition of the Hundreds as the intermediate areas of administration, can never be too much regretted. They were entirely within the county boundary, and only required a little remodelling here and there to have become efficient areas for all purposes.

It is difficult to see how the desired end can now be obtained, except by imposing on the Local Government Board itself the duty of bringing the two areas into harmony, by receiving schemes with that object from the various local authorities, and either confirming them after examination, or, in the absence of agreement among the local authorities, itself acting in an executive capacity. Power should be given to transfer parishes where necessary from one county to another for all financial and administrative purposes, though for them only, so as to

avoid the objections that might be urged in connection with the title to land or political predominance. Power should also at the same time be conferred on the Local Government Board to constitute Unions without workhouses ; the unions possessing such a building receiving the indoor paupers of those having none, at a fixed payment of so much per head, as is done in some districts of the Metropolis. This proposal would greatly simplify the task of re-arrangement. The overlapping areas when consisting—as they do in a vast number of cases—of only one or two parishes, could generally be dealt with, without any very great difficulty, by the alteration of either the union or the county boundary ; but where a Union is tolerably equally divided between two counties—and these are the really difficult cases—there the Local Government would be able, under the plan proposed above, to make the parishes contained in the portion having no workhouse, and all situated in one county, into a new independent union, sending its poor at a fixed rate of payment to the workhouse of the union situated in the other county, and forming the main body of the old union.

Some exception may be taken upon historical and sentimental grounds to the alteration of County boundaries ; but while not denying their full weight to such considerations, it is clear that the necessary changes cannot be carried out without some slight sacrifice of sentiment. Apart from this, it can be shown that in the early periods of English history county boundaries were frequently altered. “Waleran the huntsman” Mr. Pearson tells us, “turned a yard land and a half out of the county [Hampshire] and transferred it to Wiltshire.”* The boundaries of Rutland, narrow as they are, were once narrower. Monmouth and Lancashire were not counties at the time of the Conquest. Other instances might be given. In our own time, the Divided Parishes Act has established the principle that what Waleran the huntsman once did, we also may do ; and

* Historical Maps of England, by Prof. C. H. Pearson. *Anglia Anglo-Saxonica*.

there is no reason why the principle should not be extended. The stickler for old boundaries may console himself with the assurance that the necessary changes would probably be such as only a person very intimately acquainted with local topography would be able to recognise, upon even the largest map supplied for his use ; and that the lamentations over the old boundaries of the county, when the moment for change came, would probably be confined to a small and select circle, and would rapidly disappear before the combined influence of the practical advantages resulting from the alteration, and the habit which Englishmen have of accepting changes when once made, and making the best of them, and even becoming very conservative of them. The difficulties, on the other hand, of dealing everywhere with Union boundaries, for the reasons given above, would be infinitely greater. Let us listen to Mr. Duckham, the member for Herefordshire. "There are only three Unions in my county," he said, "which do not overlap. In the Abergavenny Union there are two parishes in Hereford and twenty-four in Monmouthshire ; in the Dore Union there are twenty-seven parishes in the county of Hereford, and two in the county of Monmouth ; in the Monmouth Union there are five parishes in Hereford, twenty-four in Monmouthshire, and four in Gloucestershire ; the Hay Union has five parishes in Herefordshire, thirteen in Breconshire, and ten in Radnorshire ; the Kington Union has four parishes in Herefordshire, and fifteen in Radnorshire ; in the Knighton Union there are four parishes in Herefordshire, eleven in Radnorshire, and six in Shropshire ; in the Presteign Union there are nine parishes in Herefordshire, and seven in Radnorshire ; in the Ludlow Union there are nine parishes in Herefordshire, and twenty-three in Shropshire ; in the Tenbury Union there are three parishes in Herefordshire, five in Shropshire, and eleven in Worcestershire ; in the Bromyard Union there are thirty parishes in Herefordshire, and three in Worcestershire ; in the Ledbury Union there are twenty-one parishes in

Herefordshire, and one in Worcestershire; in the Newent Union there are two parishes in Herefordshire, two in Worcestershire, and fourteen in Gloucestershire; in the Ross Union there are twenty-seven parishes in Herefordshire and three in Gloucestershire."

As soon as each Union is entirely within the County, it should be entitled to receive from the county rate one-half of the cost of its indoor paupers and establishment charges, thereby again following the analogy of metropolitan precedents. The County would be given in return a veto on all the appointments of the Union officers, the Local Government Board in London being at the same time deprived of the veto it now exercises. An efficient check on a fruitful source of waste, viz., the appointment of incompetent road surveyors, would be thereby secured. The Union buildings also might with advantage be transferred to the county. This would give an opportunity for abolishing unnecessary workhouses. The accommodation for indoor paupers in rural workhouses is, in an enormous and ever-increasing degree, in excess of the actual number of inmates. The superfluous buildings might with advantage be turned into hospitals for infectious and contagious diseases, or used as asylums for separate classes of lunatics.

The County Authority would be a County Board consisting of the Lord Lieutenant, the county members, and representatives directly elected by the ratepayers in each union within the county, according to its population. The chairman of the County Board should be High Sheriff *ex-officio*. To this board should be transferred the existing executive powers of the justices, with the exception of course of their judicial duties, and the new powers mentioned above, together with the absolute control of all the main roads, the revision of the valuation lists of the Unions, so as to have one uniform valuation for all purposes throughout the county, and the appointment of the coroner, in regard to whose districts the recommendations of

* Evidence before the House of Lords' Committee on Highways, 1881.

the Committee of 1877 should be carried out. The petty sessional and lieutenancy divisions of the county should at the same time be made coincident in area with the Unions, and the districts of the County Court judges should be brought into harmony with the areas of the counties instead of having no relation to them. It is not, it may be hoped, altogether chimerical to suppose that the County Board, acting in an executive capacity, may ultimately also be clothed with some powers in regard to primary and secondary education within the limits of its jurisdiction.

In order to make the Guardians a really efficient body, it would be desirable to do away with the system of election by voting papers, which, where there is no contest—as is ordinarily the case in rural districts—is a cumbrous and useless form, and where there is a contest, is too frequently productive of the most unblushing frauds. The Guardians should also be elected for at least a triennial, if not a quinquennial period, and every qualification, except perhaps residence in the county, should be abolished. Property qualifications have been devised against a purely chimerical danger, that of an invasion of needy “carpet-baggers,” intending to use the funds of the Union for their own personal objects. Such a danger, if it ever becomes a reality, will not be averted by property qualifications, always easily evaded. Even the qualification of residence is not necessary, considering the immense prejudice which the ordinary ratepayer would be sure to evince against any stranger who might wish to meddle in his affairs; while, on the other hand, the presence of a certain number of the working-class on the board, who are now kept out by the property qualification, would be an element of strength. The system of plural voting might also with advantage disappear. It was devised to prevent reckless expenditure by mere numbers at the expense of property. In the very few cases where any practical use has been made of it, it has been fallen back upon as a means of enabling an intelligent and generally well-to-do

minority to push through a wise but unpopular expenditure against the opposition of a poor but ignorant majority.

Whether the magistrates should be allowed to continue *ex-officio* members of the Board of Guardians is an open question. It would probably be desirable, if possible, to substitute for them the directly-elected representatives of the owners, as distinct from the occupiers, of the property in the district. Their number, in any case, should be limited to one-third of the Board, so as to prevent a sudden influx of magistrates, frequently absentees unacquainted with the affairs of the district, upon some occasions, such as the election of an officer: a practice nearly always the source of much local irritation. But this question is really only a part of the larger question as to whether the magistrates should be entitled to elect from out of their own body a certain proportion, greater or less, of the County Board, as proposed in the abortive Bills of Mr. Selater-Booth under Lord Beaconsfield's Government. This proposal is generally defended on the ground of the conspicuous skill and economy with which the magistrates have hitherto administered the county affairs; of the necessity of representing ownership as distinct from occupation; and of the danger of the exclusion of the county gentry from the affairs of their own neighbourhood. The first of these arguments would seem to go too far, and, if good at all, to be an argument against any change at all in the existing system, while the last is founded upon the belief in a risk which is probably chimerical. If a county gentleman has the desire to serve his neighbours in local affairs, they, as a rule, are only too glad to command his services; and it may be safely said that if ever the county gentlemen are excluded from the administration of the affairs of their own neighbourhood, it will be by their own neglect.

The argument in favour of the separate representation of ownership is more serious. The ultimate incidence of the rates in a rural district is on the owner, and the sooner this is made clear by levying a certain proportion of the rates,

or the whole of some particular rates—*e.g.*, the sanitary and education rate—upon them, the better for all parties. The owner, therefore, if he chooses to press his claim, has an irrefragable right to separate representation. Whether, however, the election by the magistracy of representatives from their own ranks is the best method of obtaining the end proposed, may be doubted. In counties, indeed, where the commission of the peace has been filled without regard to political or religious connection, such an election would be an unscientific but practical method of arriving at the desired result. Unfortunately, it is said that there are counties where this state of things does not altogether exist, and where it is believed that persons of particular complexions need not apply. In such counties there would be great difficulty in introducing the plan of selection by the magistracy, and it would be, therefore, probably desirable, in place of this, to allow the freeholders of the county or those in each union, to elect their own members to the board. The county register is ready at hand for the purpose. Such a system, besides its evident fairness, would have the additional recommendation of being a rude form of minority representation, and of giving a certain variety to the composition of the Board. It would also avoid the possible danger of the rejection by the magistrates of some desirable candidate out of their own body for political reasons, and his subsequent rejection by the ratepayers on the ground that he was a magistrate, and ought to have been elected, if at all, by his colleagues.

Mr. Gladstone has more than once pointed out that the grants made by the Treasury in aid of local taxation have been raised to a point difficult to exceed, without these grants having been used, as they might have been, as the condition of the introduction of order into the chaos of local government. On the 28th of March, 1881, speaking in the debate raised by Mr. Harcourt on main roads, he said:—"When this system of grants in aid was begun, as long as ten years ago, there were

very great difficulties to be overcome in altering and recasting the system of local authorities in the country, so as to place them in due relation to one another, to the public for whom they act, and to the central Government. But we had an enormous leverage in our hands, by which we could overcome prejudice and opposition, and which was grounded upon other motives, because we held a purse, out of which we were prepared, on proper principles, to give largely in aid of the rates. That was found difficult—and so, what have we done? For the last six years we have gone on shovelling out large sums of money to no result, and upon no system, except to quell for a moment the appetite which grew with what it fed upon. £2,000,000 out of the public taxes were given away by the late Parliament; and the consequence is, that our difficulty is greater now, because there is not the same power and the same inducements which you formerly had to bring local influences into conformity with the will and desire of Parliament. I think it is time to refuse to go on with this haphazard and piecemeal system, and that at the first moment, when circumstances will permit, we should look at this question as a whole.” A like objection, he went on to show, was to be made to the system introduced by the Highway Act of 1878, of returning a moiety of the local expenditure in particular departments to the local authorities out of the county rate. “The real power,” he said, “is in the parish, or in the district boards, or authorities; and the parish, or the district authority, as I believe, draws upon the county rate very nearly as helpless as the Consolidated Fund is. But when I say that I complain of the control of the local authorities over the Consolidated Fund, do not let me be misunderstood. I do not mean that they control it in the sense of undue power over the public purse in augmenting the public expenditure. But we deserve it for the manner in which we have proceeded, for the manner in which we have brought in centralising processes in connection with this system of local grants, and for the

manner in which we have given them a turn and a tendency, which is most injurious to that system of local government and economy which we all profess to reverence, and which we really believed to be one of our greatest treasures when it commenced some ten years ago."

While the Prime Minister dealt with the general principles of the question, the President of the Local Government Board illustrated the wasteful working of the existing system by a telling illustration. "Sir Robert Peel," Mr. Dodson said, "many years ago, gave to the county and borough police in England and Wales a grant in aid equal to one-fourth of their pay and clothing. The grant was increased in 1873-74 to one-half of the pay and clothing. The grant in 1873-74, the last year of Sir Robert Peel's grant, was £294,000. What, however, was the amount which the Exchequer had to pay in 1879-80? It was £857,000, so that it seemed to have nearly trebled. [An hon. member: By increase of pay.] He very much questioned whether the rate of pay was much higher than in 1873; the cost of clothing was probably less. He had taken the published returns of the Local Government Board, and the hon. members could make the comparison for themselves. In the year 1873-74 the charge upon county rates and borough funds for county and borough police was, after deducting the grant received, £1,239,000, whereas in 1879-80 the net charge for county and borough police was £1,018,000; showing a saving to the local rates, through the increased grant, of £221,000. But that relief of £221,000 was purchased by a loss to the Exchequer of £563,000, so that for every 1s. of relief to the rates, 2s. 6d. was paid by the Exchequer. Further, in 1873-74, for the county police, the charge per man was £92; in 1879-80, when one-half of the pay and clothing was found by the Exchequer, the charge had risen to £101, showing an increase of £9. But when he said that half the pay and clothing was defrayed by the Imperial Exchequer, it only represented two-fifths of the entire cost of the police."

It is impossible to overrate the importance of these observations. But the question arises, granting that if Mr. Gladstone had been at the head of affairs in 1878, larger and more statesmanlike ideas would have prevailed, is it really now too late to hold out inducements to the local authorities sufficient in amount to strengthen the hands of reformers and weaken the opponents of change? In the plan proposed above it is suggested that all payments by the County to the Union should be made conditional on the intermediate areas being brought, after a certain date, within the county. The grants made to Unions in aid of the cost of pauper lunatics have proved so wasteful, that their discussion may perhaps give an early opportunity for revising the whole system of which they form a part. It must, in any case, be recollected that nearly all the existing grants are annual, and that having been altered from time to time, they may be yet again adjusted, and that it does not follow that, in the absence at least of reform, the change should always be in an upward direction.

Another important branch of rural administration which will have to receive attention in any large measure, is that of the relations which should subsist between the County and the Urban authorities within it. Certain cities and towns are Counties in themselves, and as such possess an entirely independent administration. To these may be added the Quarter Sessions boroughs in which the county rate does not run. But outside these are the whole mass of Municipal Boroughs which do not possess a separate Court of Quarter Sessions, and the Local Board districts, which are yearly growing more numerous. There can be no doubt that the theory of the exemption of the Quarter Sessions boroughs from the county rate, reposed upon the idea, at one time not incorrect, that these places were the large and populous towns with an existence *de facto* separate from that of the district surrounding them. But the altered conditions of the great industries of the country have made this theory altogether incorrect in practice. Enormous towns

have grown up which have never applied for a separate Quarter Sessions jurisdiction; and there is now hardly a county in which the anomaly may not be found of an ancient city of no very large dimensions, in which the county rate does not run, existing alongside of some new and flourishing community in which it does, the latter being in the county and the former not: an anomaly made doubly apparent since the Highway Act of 1878, which gives every urban authority in which the county rate runs, a claim on the county purse for one-half of the cost of the main roads traversing it. It is evident that urban communities, in regard to exemption from county jurisdiction, should be classified according to their size, and not according to the frequently accidental circumstance of their possessing or not possessing a separate Court of Quarter Sessions.

The question of the maintenance of Main Roads and Highways has already been incidentally touched upon; but so much attention has of late years been given to it, and it must always remain so important a factor in the problem of rural government, that although it is not the object of these remarks to discuss the question of local taxation, a few words on this part of the subject may not be out of place. Originally, as shown above, the maintenance of the highways was a parochial duty, and to supplement the system thereby created, and in practice found insufficient, the turnpike road was in comparatively modern days invented. But the turnpike system, as Mr. Dodson reminded the House of Commons in the debate already quoted, proved the most extravagant mode of maintaining roads "which the ingenuity of man or fiend could devise;" and he evidenced this by showing that while highway rates had increased by £400,000 since the turnpikes had begun to fall in, the actual cost of the roads maintained under them had diminished by £130,000, because tolls had been reduced by £530,000. The roads accordingly once maintained by tolls, became roads maintained by parochial contributions in the

shape of rates. Then the outcry arose of the unfairness of throwing their entire cost on the parishes they happened to traverse, and the Highway Acts, under which parishes were grouped into special districts, were invented to meet the difficulty; while under the Act of 1878 the same idea has been carried a step further, and the county is compelled to pay one-half of the expense of the main roads, *i.e.*, of the old turnpikes, except when specially dismained, and of all roads declared by the vote of the county authority to be main roads by reason of the traffic upon them. A further demand is now made that the whole or part of the cost of these roads should be thrown on the Consolidated Fund, or that some imperial tax should be specially allocated to maintain them. The general objections to the former course have already been indicated. That the latter is equally impracticable may be assumed from the failure of the plans at various times put forward by influential members to transfer particular taxes, *e.g.*, the house tax, to the local authorities; and from the inability of the Committee of the House of Lords to make any specific recommendation, or to get beyond expressing pious wishes, though almost under a special mandate to make a suggestion, if such a suggestion was possible. "It would be difficult," as Mr. Dodson said, "to find a suitable tax which could be collected by the locality; and, if it were imperially collected, it was difficult to ascertain the best mode of distribution. If distributed to localities according to their rateable value, it would give most assistance to the richest places, which were least in need of it. If distributed in proportion to expenditure, it would have the effect of stimulating expenditure; and if, in dealing with highways, the tax were given according to mileage, they would still be giving it unequally, because mileage was no measure of traffic and wear and tear, or of the abundance and cheapness of the materials at command for repairing the roads. Lastly, mileage was only a measure of the length of roads, and not of their breadth, which was a very material item in estimating

cost." A tax upon horses or wheels, which has frequently been suggested, would be unpopular with the smaller ratepayers, and would give rise to so many claims to exemption, that it would probably break down in practice. The aggrieved ratepayer will have to look elsewhere for relief, probably to getting rid of the cost of public elementary education, which is not an ancient hereditary burden on the land, and which it might be shown by arguments difficult to answer is a national, not a local charge, both in character and origin. His only remedy in regard to the roads lies in a strict administration, and in insisting on the choice of competent and therefore economic surveyors. The Committee of the House of Lords has definitely confirmed the view that anything except an acquaintance with road-making is frequently considered by the Highway Boards the best qualification for the post. Surveyors, it appears, have frequently been appointed on no better ground than because they have failed in farming, or because they have a large family, or because they sing in the church choir, or are lodge-keepers in a Nonconformist cemetery. The law might, however, be probably with advantage altered in the direction of the system which now obtains in Wales and Scotland, and the power of the county authority over the spending authorities within its area be materially increased, so as to enable the county contribution to be refused on the ground of excessive or unnecessary expenditure, and not merely on the ground of the insufficient repair of a road. The county authority should also be allowed to define what is the extraordinary traffic against which, when injurious to the roads, the Act of 1878 intended to give the local authorities a special remedy. Legal decisions have now so narrowed the meaning of the term, that in practice the remedy is frequently useless, and those against whom it was provided still escape scot free.

Whether the hope so often expressed, that the establishment of County Boards, and an enlargement of their functions, may be found the best means of relieving the congestion of the

Parliamentary machine, is problematical. The duties of Parliament are deliberative, financial, and legislative. It is difficult to see which of these duties, or what part of them, the House of Commons could abnegate, consistently with the maintenance of the unity of the State. The duties of local authorities are, and from their nature should be and should remain, administrative and executive. Whether at some period, which may be nearer than is generally supposed, it may not be found advantageous, by the machinery of large Parliamentary committees, by strengthening the power of the executive departments now that their chiefs are responsible to Parliament, and by sending all private legislation to Special Commissioners, materially to decentralise public business, is possible, if not probable, but it is difficult to see what part a County Board is to play in such a scheme. Nobody, at least, has as yet indicated or explained it. On the other hand, it is true that the House of Commons has of late shown a tendency to go beyond its legitimate functions, and in some respects to trespass on the province of the executive. It is accordingly possible that some of these quasi-executive functions now performed by the House of Commons, in carrying out the details of Acts of Parliament, might be left to the County Boards acting in harmony with the public departments, and that the pressure of business in the House of Commons and its committees might be *pro tanto* relieved. The relief, however, would probably not be very appreciably felt, so far as the House of Commons was concerned. But even if the County Boards of the future are not intimately connected with the solution of the problem of the decentralisation of Parliamentary business, they will none the less, without soaring so high, be able to find a sufficiently useful sphere in the public economy of the realm.

IV.

LONDON GOVERNMENT, AND HOW TO REFORM IT.

BY J. F. B. FIRTH, Esq., J.L.B., M.P.

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LONDON GOVERNMENT, AND HOW TO REFORM IT.

By J. F. B. FIRTH, Esq., LL.B., M.P.

It may be doubted whether, amongst the many important measures of beneficent legislation enacted during the present century, there is any one which has proved more completely advantageous to the people affected by it than the Municipal Corporations Act, 1835. Shortly after the passing of this measure, an attempt was made to obtain for the Capital the same rights of local self-government which had been by this Act conceded to the rest of the important towns in the kingdom. A Bill for this purpose, and which would probably have been framed on the same general lines as the Municipal Corporations Act, was repeatedly promised, but never introduced. This was in the first place due to delay on the part of the Municipal Commissioners in the presentation of their report; in the second place—after the presentation of such report—it was due to the vigorously hostile action of the Corporation of the City, who were able, by taking advantage of the exigencies of the party in power, to prevent its introduction. It was not contended that the City in its government was above reproach, or that London beyond its gates was undeserving of municipal institutions. Civic hostility to reform was dictated only by the motive of self-preservation. Glorifying in a great historic position, and in the possession of rights and privileges more extended than those of any corporate town in the kingdom, they were anxious and determined to preserve these, and to preserve their vast corporate possessions for their own use alone, without permitting any share to be granted therein to the misgoverned millions outside. The opposition of vested City interests was successful in 1837, and has been successful, in the years that

Municipal
Reform
granted
London
reason for
this.

have since passed, in preventing the extension of self-governing institutions to the inhabitants of the metropolis.

Unsuccessful attempts at Reform.

It is true that in 1855 an Act was passed known as the Metropolis Local Management Act, whereby the Metropolitan Board, the Vestries, and District Boards were constituted; but, as will be hereafter shown, these bodies can lay no claim to be representative municipal institutions. It is also true that, after the presentation of the report of the Commissioners appointed in 1853 to enquire into the Corporation of London, the Administration introduced, in successive years, no less than four measures providing for internal City reforms. But, in one way or another, the City defeated them all. The Bills made provision for only a few of the reforms advocated by the Commissioners, but they were assailed with the most violent opposition. Sir George Grey's Bill of 1856 had to be withdrawn in consequence of a pressure for delay to which that minister expressed himself compelled to yield. The Bill of 1858, contested by the City representatives at every stage, was ultimately referred to a select committee. After the committee had reported, the City petitioned in favour of re-opening the whole question on the basis of allegations which Sir George Grey himself asserted to be deliberately false; and, by a system of prolonged debate and concerted delay on the part of the City representatives, this Bill was also lost.

Further attempts at reform.

Bills introduced in 1859 and 1860 suffered the same fate. Each successive measure was weaker than the one which preceded it; and Sir George Lewis's Bill of 1860 was almost valueless. In 1863 Sir George Grey attempted to deal with one only of the many reforms recommended by the Commissioners, and to amalgamate the City and Metropolitan police; but, as the City Police Bill had been a private measure, the City took exception to the non-publication of November notices, and the Government bill was thrown out as not having complied with the standing orders of the House of Commons. Speaking on this measure, Sir

George Grey testified that, whenever he had touched "any question which affected the alleged rights and privileges of the City, a power of resistance was shown which it was difficult to estimate too highly."

In 1861 and 1867 two committees of the House of Commons, appointed at the instance of Mr. Ayrton, inquired into and reported upon the system of local government and taxation in the metropolis, but no legislation resulted. The services rendered by Mr. Ayrton on these Committees and in other ways to the cause of London Reform were of great value. But since 1863 no responsible government has ventured to approach the question of City reform, and yet no question has been more urgently demanding solution. Introducing the Municipal Corporations Bill, Lord John Russell truly stated "that existing municipal corporations neither possess, nor deserve, the confidence of His Majesty's subjects," and said that it was not the intention of the Government to stop short in this matter at Temple Bar. Lord Brougham recalled these professions when addressing the House of Lords a few years later, and observed, "If the smaller corporations throughout the country needed reform, I will maintain that the Metropolitan Corporation requires it a great deal more, and is, in its various departments, entirely deserving of the name heretofore given it of the giant abuse of that class." A few of the prominent evils then existing in the City Corporation have been removed; but in other respects its condition has altered for the worse, and it remains to-day the most remarkable illustration of how a powerful and united vested interest can successfully delay the most needed reform, even when such delay was the denial of common municipal rights to millions of people.

Several attempts have been made in recent years by private members of Parliament to introduce municipal government into London. In 1867 and 1868 Mr. Stuart Mill introduced Bills for this purpose. The first was withdrawn, the second

Abandonment of question of Government.

Recent propositions for London Reform.

defeated through City agency upon the standing orders. In 1869 and 1870 Mr. Buxton re-introduced similar measures. The Bills of 1869 were withdrawn on the assurance that the question would receive the consideration of the Government. The Bills of 1870 were referred to a select committee, and so shelved. Two of the Bills proposed the erection of London into a single county, and the establishment of a central metropolitan corporation, to consist of 212 persons, variously elected. A third Bill provided for the constitution of nine municipal boroughs, to whom the powers of the vestries were to be transferred. In 1875 a Bill was introduced by Lord Elcho and Sir Ughtred Kay-Shuttleworth for the establishment of a single municipal government. It did not, however, reach the second reading. In 1878 Sir Ughtred Kay-Shuttleworth again brought the anomalies of existing systems very forcibly before the House of Commons. Towards the close of the session of 1880 another Bill was prepared and introduced for the same purpose. Both these latter measures served the purpose of presenting complete schemes of reform, but the subject is one that, from its magnitude and complexity, must necessarily be undertaken by a responsible government.

We shall proceed to examine the present conditions of London government, and, at the same time, to discuss the manner in which the various branches of municipal work may be most usefully performed. We shall then indicate the method in which a uniform and representative system may be established.

THE COR-
PORATION
OF THE
CITY OF
LONDON.

The only municipal government in London is the Corporation of the City. This Corporation is one of the oldest in the kingdom. It differs in many important respects from other corporations, and, although possessing a complete power of internal reform, still retains customs and jurisdictions inconsistent with the principles of the Municipal Corporations Act, 1835, and unequivocally condemned by more than one Parliamentary commission. The head of the Corporation and the

chief magistrate of the City is the Lord Mayor. He is the modern representative of the Port-gerefa, or Port-reeve, who, under Norman kings, presided at the folk-mote, and over the great hustings-court of the city. In pursuance of a custom more than 600 years old, each Lord Mayor is presented to the Lord Chancellor in order to receive the Royal assent to his appointment, and takes the oath of office before the judges at Westminster. The form of his election has repeatedly changed ; —at the present time he is selected from City Aldermen who have served the office of Sheriff. The custom is for the Liverymen of the various City guilds to meet at the Guildhall on the 29th of September to nominate two Aldermen, one of whom is afterwards selected as Lord Mayor by the general body of Aldermen. Practically the senior Alderman who has not passed the chair is almost invariably chosen as Lord Mayor.

The Lord Mayor

The Lord Mayor of London is Lord Lieutenant within the City, and chief depositary of its privileges. He is a judge at the Central Criminal Court, a justice of the peace, and the *ex-officio* chairman of the Court of Aldermen, the Court of Common Council, and the Court of Common Hall. He is a member of the Privy Council, is Chief Butler at the Coronation, and the chief dispenser of the hospitality of the City. He is provided with a chaplain and a complete staff of officers suitable for his position. He has an allowance out of the City cash of £10,000 for his ordinary expenses during the year, in addition to which the City paid, during the year 1880, more than £6,000 for expenses in connection with the mayoralty ; he has a regal coach, and the user of some £40,000 worth of plate. He is not, however, expected to defray the cost of all civic hospitality out of so small a sum as £10,000 a year. Upon the occasion of the visits of foreign monarchs, or of members of the Royal Family, the City defrays the cost of entertainment out of its own public funds.

Functions, &c., of the Lord Mayor.

The election of the Lord Mayor and other City officers by the Liverymen of the City guilds is the most absurd and

The Liverymen franchise.

anachronous franchise existing in any corporate city in the world. Four hundred years ago all the Liverymen were traders carrying on business within the City; to-day they have in many cases no connection with the City whatever; and the Commissioners of 1837 say, "We cannot discover, in the constitution or practice of the governing bodies, any single circumstance which shows, or even probably suggests, the propriety of their being fixed upon for the responsible office of selecting the electors for the high offices of the Corporation." The Commissioners of 1854 strongly endorsed this opinion, and they recommended that the Lord Mayor should be elected by the Common Council. If a general London Municipality be established, he may be usefully so elected from amongst the whole body of citizens. If such new corporation were constructed on the principle of extending the City over the Metropolis, the new Lord Mayor would at first retain the present functions of the City Mayor, except those which are connected with the administration of justice.

Aldermen
of the City
of London.

There are twenty-six aldermen in the City of London, representing as many wards. It is not necessary that an alderman should reside within the City, and the number of people whom he represents is in some wards exceedingly small. Thus, an alderman elected for Queenhithe Ward in 1880 had only 273 constituents, and two other present aldermen received, in contested elections, only 163 and 121 votes respectively. Immediately upon his election an alderman of London becomes a magistrate for life; and, in the course of a few years, as Lord Mayor claims at home and abroad to be the representative of the municipal institutions of the whole metropolis. For several hundred years the aldermen have possessed legislative functions through "the Court of Mayor and Aldermen in the Inner Chamber." This Court elects the Recorder, the Steward of Southwark, and other officers of the Corporation. It is the bench of magistrates and the licensing authority of the City; it admits brokers; has a certain control over City cash, over

the police force, and some other matters; it also possesses a full control over the rulers of Livery companies, and over their internal regulations.

As every City alderman is also the Liveryman of a City guild, and as most of the City guilds have long since departed from their original purpose, the Court of Aldermen has ceased to exercise this jurisdiction. But the City has often claimed, by virtue of Royal charter, that its customs, rights, and privileges survive, whether used, not used, or even abused. These inherent rights would therefore remain, and, in the hands of a council elected from the whole metropolis, may prove of much utility. But the Court of Aldermen still claim and still exercise the right to grant powers to the Livery companies to increase their livery—that is to say, to increase the number of persons who, by payment of a sum of money, may purchase the right to enjoy the endowments of a trade association, to vote in the election of City officers, and in the election of Members of Parliament. If a central council be constituted for the whole of London, or the City Corporation extended so as to include the metropolitan area, it will be necessary, either in the constituting Act or subsequently, to abolish the Court of Aldermen and transfer some of its functions to the central council.

The Recorder of London is appointed by the Court of Aldermen. The office is worth £3,000 a year. The Recorder is a justice of the peace, a judge at the Central Criminal Court, and a judge in civil cases in the Mayor's Court. He is described in the *Liber Albus*, written in 1419, as one of the most expert and able apprentices of the law in the whole City, and the men selected have generally reflected honour on the Court and the Corporation. The office, being a judicial one, ought no longer to remain the subject of election, but should be placed in the nomination of the Secretary of State, as in other towns.

The Deputy-Recorder, or Common Serjeant, who is sworn in

The
Common
Serjeant,
&c.

Judicial
elections.

Magistracy
of Alder-
men.

Aldermen
at Central
Criminal
Court.

before the Court of Aldermen, is subject to election at the hands of the Court of Common Council. The appointment to this office ought also to be placed in the hands of the Crown. So also with the post of judge of the City of London Court. This appointment, like that of Common Serjeant, is the result of a successful canvass of the Common Council. Speaking of this matter in the House of Lords forty years ago, Lord Brougham said, "Where is the decency of a judge who is to take his seat on the bench of justice, who is to be clothed with the ermine of the law, and who is to administer justice in the capital of the country to two millions of Her Majesty's subjects, being chosen by election after a canvass?"

The magistracy of aldermen should also be abolished, and stipendiary magistrates should be appointed within the City. Speaking of the administration of justice by City aldermen, Lord Brougham said, "I complain of the administration of justice in the City of London, and I bring it before your lordships that you may pronounce sentence against it, and that that grievous abuse, which by a perversion is often called the administration of justice in the City, may cease." Since Lord Brougham thus spoke of it, the administration of justice by City aldermen has certainly not improved, and is not infrequently productive of grave scandal, as for example when a year or two ago a City alderman publicly in the Mansion House "impeached" the Lord Mayor, "in the name of the citizens of London, as having brought discredit" on his office, &c. Moreover, to confide important judicial functions in the commercial centre of the world to a body of men devoid of legal training or knowledge, could only be expected to produce the melancholy and helpless results with which the public are but too painfully familiar.

The Commissioners of 1854 not merely recommended the appointment of stipendiary magistrates in the City, but also the exclusion of City aldermen from the Central Criminal Court. Under the law as it now stands, there is nothing to prevent two

of these aldermen conducting a trial for murder at the Old Bailey, and it is customary for one alderman to sit with the actual judge in order to form a quorum, under the Central Criminal Court Act. The Court of Aldermen strongly resented the suggestion of the Commissioners of 1854, and resolved that they "willingly acknowledged the advantage they all received from being present at the trials by the learned judges." They thus regard a court in which they are nominally judges as a kind of university for the completion of city tradesmen's education.

The control over brokers might be transferred to the central council, with a view to the examination of the whole question. Brokers' rents. At present it is little more than nominal. Each London broker pays five pounds per annum to the City, and the receipts from this source in the year 1880 were £8,490. The power claimed by the Court of Aldermen to reject any elected alderman of whom they disapprove—a power which was recently enforced against the elect of the ward of Cheap—is utterly indefensible.

The Common Council of the City is composed of 206 Common Council. councillors and 26 aldermen, making a total of 232. The Court of Common Council is the chief legislative body of the City. It elects most of the Corporation officials, and has unlimited control over the City cash.

Twenty-five of the twenty-six City wards are represented Representation. in the Corporation by one alderman and a number of councillors, varying from four to sixteen. There is also a ward of Bridge Without, represented by an alderman only. The total census population of the City was, in 1881, 52,276, or just about half what it was two hundred years ago. With a few exceptions, the members of the Common Council are also members of the Livery companies. A very small number of them have residential addresses within the City, and they belong almost exclusively to one class of the commercial community. Whilst the aldermen are elected for life, the members of the Common Council are chosen yearly, on St. Thomas's Day. A

seat at the Common Council is not, however, in any large proportion of cases severely contested.

Committees of the Common Council.

The work of the Corporation is mainly done through committees reporting to the Common Council. As a rule these committees meet monthly, but the Commission of Sewers meets fortnightly, and there are special committees and sub-committees. As the numbers of the Common Council are six times larger than the work which it has to do requires, so the committees are sometimes unnecessary, and always too numerous. But in order to distribute the advantages of membership as much as possible it is provided, by Standing Order 61, that no member shall remain more than four years on the chief committees, and, by Standing Order 60, that no chairman of committee shall be eligible for re-election.

Advantages of City Committees.

In his ordinary capacity as Common Councilman every member of the Corporation takes part in the sumptuous festivities of the City. In his capacity as a committee-man his arduous labours are soothed by a succession of entertainments at the public expense, under the presidency of the various chairmen. These functionaries invite the members of the committee to dinner, and send in the bills to the Corporation. For the purpose of the entertainment of committees, and for summer excursions for the Common Council, there was paid out of City cash in the year 1880 a sum of between £5,000 and £6,000, being from £20 to £25 per head!

Irish Society

Some of the committees of the Common Council require special mention. The Irish Society is generally regarded as a City committee. It is elected by the Court of Common Council in the month of February. The circumstances of the province of Ulster are greatly changed since King James the First granted to this Society the charter under which they now hold lands in that province. The colonisation of confiscated lands in Ulster was, in 1613, undertaken by the Corporation of the City, acting through this Society. Most of these lands were afterwards divided amongst the Livery companies, who supplied much

of the cost, but the Society retained and at present controls various lands, fisheries, and other rights, including municipal rights over the towns of Londonderry and Coleraine, which could not be very well divided. The Society enjoys a large income, exceeding, it is believed, £12,000 a year, part of which is expended in management, and the rest devoted to the benefit of the district. The costs of management include an expensive yearly progress, by the members of the Society, through the north of Ireland. The Commissioners of 1837 say they do not "know of any pretext of argument for continuing the municipal supremacy of the Irish Society." The Municipality of London Bill, 1880, adopting the suggestion of the Commissioners of 1854, provided for the dissolution of the Irish Society, and for the vesting of its property in trustees to be appointed by the Lord Chancellor of Ireland.

The Commission of Sewers consists of 95 members, including the Recorder and Common Serjeant. It has a regulating Act of Parliament of its own, and an elaborate staff of officers. It controls minor drainage, paving, cleansing, lighting, street improvement, nuisances and sanitary matters within the City area, and levies a sewers' and consolidated rate in the City.

It is the local authority for buildings in the City; has the functions of a burial board and the control of bake-houses, and other matters. If reform took the shape of the extension of the City Corporation, this committee would assume the central control over the same matters throughout the metropolis, and the various vestries and Board of Works officers now carrying them out would become officers of this committee. The consolidated rate for lighting, cleansing, paving, &c., levied in the City in the year ending September, 1880, was £214,516, and the sewers' rate for minor City drainage, £13,865. City paving cost £30,627; lighting, £14,353; cleansing, £30,074; salaries, £10,978. There is a constant conflict between this committee and the Corporation, owing to the claim to independent powers advanced by the commission. The effect of this was illustrated

Commis-
sion of
Sewers.

Functions
of Com-
mission of
Sewers.

in 1881 by a case where the Corporation granted rights over City land after the Commissioners had resolved to take it for improvements, and thus wasted some £8,000 or £10,000.

City Lands
and Bridge
House Es-
tates Com-
mittees.

The most important committee of the Common Council is the City Lands' Committee, which has the superintendence of the City Estates. The Bridge House Estates Committee has an analogous control over the estates the income of which is available for the repair of the bridges. The income derived from the Bridge House Estates is applicable to the maintenance of London, Southwark, and Blackfriars Bridges. This income in 1880 was £68,197, of which £64,316 was from rents. The expenditure was £64,025, of which £32,000 was on capital account. The expenditure included the salaries of two Bridge-masters, elected by the livery of the City guilds. The duty of these masters is to watch the fabric of the bridges. One of them is a City tobacconist.

Gresham
Com-
mittee.

The Gresham Estate Committee controls the City's moiety of the noble bequest left by Sir Thomas Gresham for educational purposes. The trust has been seriously mismanaged, and of the income of £7,827 in 1880, only the sum of £504 was devoted to any educational purpose. This sum was expended in the maintenance of evening City lectures on astronomy, music, divinity, and geometry.

Coal and
Wine dues.

The Coal, Corn, and Finance Committee control and report on matters of City finance, and undertake the collection of the coal and wine dues. In 1694 the City of London obtained power to raise a duty on wine and coal for the purpose of repaying a fund of £750,000, of which they alleged that they had been defrauded during the late reign. The truth of the allegation does not appear to have been satisfactorily established, but by dint of bribing the Speaker of the House of Commons—for accepting which bribe he was afterwards expelled the House—and by other methods, they succeeded in getting a taxing power over coal and wine. All the money has been long since repaid, but the tax proved too

useful to be lightly relinquished, and it is still levied. Thirteenpence per ton is levied on all coal coming within fifteen miles of St. Paul's. Of this sum the produce of ninepence, part of the duty, is paid over towards general metropolitan improvements, and the fourpence is paid to the City for City improvements.

The ninepenny coal duty produced in 1880 £330,345. Produce of the Coal and Wine dues. The wine duty produced £10,803. The fourpenny coal duty produced £146,820; making the total produce of the coal and wine dues £487,968. Of this sum £74,264 was allowed as drawback on coal re-exported. The amount paid into the Treasury to the credit of the Thames Embankment and Metropolis Improvement Fund was £279,726. The proportion of the City's fourpence, which was appropriated to payment of interest on Holborn Valley Improvements, was £71,658, and to reduction of loans, £47,223. The rents of the coal market (built out of this tax) produced £1,998, and the cost of maintenance was £2,048.

The coal and wine dues (unless renewed by Parliament) come to an end in 1889, and, in whatever manner the money may be raised, there is no doubt that these dues work great injustice. They are unjust to the suburban districts outside London, who are thus compelled to contribute to metropolitan improvements, and the coal dues are especially hard on the poor.

There is also a Metage or Grain Committee. This committee controls the collection of a tax levied by weight on all grain coming into the port of London. The amount received in 1880 was £23,325, and there is a loan liability charged on the fund of nearly £200,000. Prior to 1871 the City claimed a right of compulsory grain metage, but in that year a private Act of Parliament was obtained enabling them to charge by weight. The right of compulsory metage had been contested a few years previously, and the City failed to establish it, but by alleging its continued existence, by changing the charge to one by weight rather than measure, and by offering to expend

the produce on Open Spaces, they obtained an Act enabling them to continue to raise a tax on the food of all Londoners. They have expended it in the purchase of West Ham Park, Burnham Beeches, and Epping Forest. The tax is in all respects a most vicious one.

Market
Jurisdiction
of the City.

There are also several Market Committees of the Common Council. The title of the City to its market jurisdiction rests upon charter. The subject is first mentioned in the first charter of Edward the Third, which grants that no market shall be granted by the Crown within seven miles about the City. Confirmed and renewed by succeeding sovereigns, this right was specifically regranted in the great Inspecimus Charter of Charles I. in 1638, whereby it is provided that no market shall be granted, erected, or allowed by the Crown *infra septem leucas in circuitu civitatis*. The City has constantly acted under these charters, and opposed the establishment of markets in London without their consent; and in cases where the City have not opposed, the House of Lords has sometimes required their consent in writing under their common seal to be affixed to a Market Bill before passing it. The result of the action of the City in the question of public markets has been to largely enhance the cost, and limit the supply of food to the metropolis. They claim, under these old charters granted, for a money consideration, the right to tax the food of four millions of Londoners, by compelling them to go to Billingsgate and to Smithfield every day for their supply. The suburban Londoner has to pay the cost of the extra carriage of food in the first instance to the City market, and afterwards by the carts of butcher and fishmonger going and returning from the City. The inhabitants of provincial or continental towns have retail markets near at hand, but no such market can be established in London so long as the City monopoly is permitted to continue. This monopoly has hitherto been defended with the same complete disregard of the public welfare as other City privileges.

An illustration of this may be found in the evidence, reluctantly given, to the last City commission by the present City Chamberlain, where he admitted the secret expenditure of £2,750 in opposing a Government bill for removing Smithfield Market. The money was partly expended in paying literary men to write down the government proposition, but chiefly in procuring petitions against the measure from all parts of the country, which were supposed by Parliament to be genuine petitions, but which were really paid for by the City. As the Chamberlain put it, "the expressions of popular opinion are more powerful if the hand is not seen which is moving the agency"—that is to say, if Parliament believes the petitions are genuine it may act upon them.

With an extension of municipal government to the whole of London the question of its food supply may receive full attention; and within a few years the citizens may not merely have the benefit of wholesale and retail markets adequate to their requirements, but also such lower prices for food as will necessarily follow increased facilities for its distribution. In the session of 1881 a power was inserted in the Metropolitan Board of Works Money Bill for the year, enabling that body to enquire into the desirability of establishing markets in London, and to introduce a measure to Parliament. The Board entered on their new duty with light hearts, but soon fell to disagreement amongst themselves as to sites and other matters. Personal interests were made to take precedence of public interests; some of the ardent supporters of a measure became unaccountably its opponents, and eventually the Board resolved to do nothing. A great opportunity was thus given for it to prove itself fit to undertake further duties, or to form the nucleus of a satisfactory government for all London, but the opportunity was deliberately thrown away.

Mr. Spencer Walpole, reporting on Billingsgate in 1881, showed how completely it failed in some of the necessary requirements of a market; and, with two-thirds of the fish supply of

City opposition to new Markets.

London Food Supply under Central Body.

Billingsgate Market.

London coming by rail, it might be supposed that the necessity for accessible land market accommodation was manifest. But the only solution which many of the City Council regarded as admissible involved the enlargement of Billingsgate at enormous cost. In the course of the discussion of the matter in the Common Council, the leaders of that body repeatedly alleged that this proposal derived its support from a number of men within the Council whose property would be removed if the market were enlarged, and who were anxious to be bought out and compensated from the public purse. The charges did not in anywise astonish or disturb the equanimity of the Common Council of the City of London. That body is too much in the habit of placing personal above public considerations for the accusation to be regarded as a reproach, and no enquiry into its truth was demanded.

Action of
Common
Council in
matter.

It would be only too easy to show how accurately this incident reflects the moving impulse of the Common Council of the City of London, and how necessary it is, even in the interests of public morality, that the whole institution should be reformed. The case for London reform is, however, so strong on its own merits that perhaps we may be excused from undertaking the obnoxious duty. The old oath of a Common Councillor used to run, "that for no favour will you maintain any private profit against the common profit of the City." That test has now been removed, and he is simply required to declare that he will "faithfully perform the duties of the office of a Common Councillor." The elasticity of the modern declaration better fits the situation than the rigidity of the old oath.

City
Schools.

The City of London School is under the direct control of a committee of the Corporation. It is nearly a self-supporting institution, the City contribution in 1880 being £2,659, and the scholars' payments £7,847. The Freeman's Orphan School, for the education of children of freemen of the City, involved a charge on the City cash of £5,084. It is also under the management of a committee.

The Law and Parliamentary and City Courts' committee ^{City Courts} has a technical control over the various City Courts. The Commissioners of 1837 enumerated fourteen of these Courts peculiar to the City, and to the Borough of Southwark under City control. Of these, the Court of the Borough of Southwark, the Courts of Requests in London and Southwark, the Court of St. Martin's-le-Grand, the Courts of Conservancy, Finsbury Court Leets and Court Baron, the Court of the Manor of Duke's-place, the Court of Pie Poudre, and the Court of Hustings, are practically obsolete. Of the rest, the Mayor's Court still flourishes, and the City of London Court (in which the two courts of the Sheriff's Compter have now been merged) does probably more work than any other Court of the kind in existence. The Central Criminal Court has a jurisdiction wider than the metropolis, but whilst the Lord Mayor and aldermen are technically judges of it, their attendance is but nominal, and will come to an end with any scheme of reform. The Chamberlain has also a Court, where he is supposed to control unruly City apprentices, and where his jurisdiction extends even to imprisonment in Newgate, but these functions are practically obsolete.

There is a City Police Committee to control the City police ^{City Police} force. It is now a very effective body. The total cost of the force in 1880 to the City was about £100,000. The subject is further considered hereafter when dealing with metropolitan police. There are also a General Purposes Committee, a Sanitary Committee, a Library Committee, a Gas and Water Committee, an Epping Forest Committee, an Officers and Clerks' Committee, and several others. The Officers and Clerks' Committee serves a very useful purpose in considering the functions and emoluments of any office which becomes vacant, with a view to the Common Council modifying the conditions of its future tenure. The power of internal regulation possessed by the Common Council has proved most useful in these matters. The old

system under which Corporation offices were put up to auction is now removed.

**Royal
Hospitals.**

The Court of Common Council, under the provisions of 22 Geo. III., c. 77, appoint 12 governors of St. Bartholomew's Hospital; of Bridewell and Bethlehem Hospitals 12, of Christ's Hospital 12, and of St. Thomas's Hospital 12. The historic connection of the City with these hospitals is a matter of great interest. Many reforms are demanded, especially in Christ's Hospital. In any new scheme the control would be continued to a central authority able to examine into the whole question. The appointments to the office of governor, and the exercise of other patronage over London almshouses, are carefully divided amongst the City wards.

**The
Chamber-
lain.**

The City Treasurer is known as the Chamberlain. He is the keeper of the elaborate system of accounts prepared every year. The total profits of the office, mainly derived from floating balances in the various City accounts, was, in 1880, £13,008. The expenditure was mainly on account of the staff. The Chamberlain has a salary of £2,500, and also received in 1880 £2,500 additional by way of gratuity for faithful service. It is customary for City officials to petition the Common Council for such recognition.

**The
Remem-
brancer,
Town
Clerk, &c.**

The Parliamentary Officer of the City is the Remembrancer. His duty is to watch the interests of the City in Parliament, and by every means to prevent legislation which may prejudicially affect City rights and privileges. This office is now in abeyance, pending the litigation between its nominal holder and the Corporation as to the right of the Common Council to declare the office vacant without assigning cause. The most heinous offence of the Remembrancer, in the eyes of the Common Council, lay in the strenuous endeavour which he made to determine the abuses and corruptions which he found prevalent in his office. There is also a Town Clerk, with a salary of £2,250, an Architect, with a salary of £2,000, a Chief Engineer to the Commissioners of Sewers, with a salary of £2,000, and many other officers. These salaries are often largely augmented.

The current income of the City in the year 1880, from what is termed the City Estate, was £303,137. This included ^{Income from City Estate.} £131,735 from rents and interest; £145,695 from markets at Islington, Smithfield, Leadenhall, Farringdon, and Billingsgate, and various sums from the grain duty, fruit metage, brokers' rents, court fees, and smaller matters. The current expenditure on the same account was £306,804. This included an expenditure on markets of £135,919, on the civil government of the City of £56,508, pensions £11,159, and other matters, all of which are set out in the accounts.

The capital income on this account is £462,414, chiefly ^{Capital Income or City Estate.} consisting of loans raised, but including an amount of £39,000 from reserve fund in order to meet overdrawn accounts and demands on City cash. The capital expenditure was £455,234, of which £339,600 was for the discharge of loans, and £92,293 for market erection. The total income on City Estate account was thus £765,551, and the total expenditure, £762,038.

In addition to the "City Estate account" a large number ^{Other City Accounts.} of accounts are separately kept, some of which are termed Accounts connected with the City's Estate, and others Public Trust Funds. They include the accounts of the Bridge House Estates, Gresham Estate, various improvement accounts; Deptford Market accounts; the Coal, Wine and Grain Duty accounts; the various School accounts; the accounts of the Sewers Commission; the Police Rate; Ward Rates; the City Courts, and others; altogether nearly fifty separate accounts. Many of these have large balances in hand, and it is not easy to see why so diffuse a system of book-keeping is adopted, unless it be to make profit out of these balances. Such profit in 1880 amounted to £10,912. Taken as a whole, however, the City accounts are infinitely better presented than those of the Metropolitan Board of Works.

The total income, capital and current, of these separate ^{Total Income and Expenditure.} accounts was about £1,600,000, and the expenditure nearly the same. The total capital and current income of the City of

London in 1880 may thus be stated generally at £2,350,000, and the expenditure about the same.

Loan
Liability.

The City has a total loan liability of £5,274,800; of this sum £1,671,500 is in respect of the Holborn Valley Improvements. The sale of surplus land may reduce this, and the City's fourpenny coal duty is hypothecated for the same purpose. But in 1889, when the duty comes to an end (and Parliament would never renew it to the present Corporation, if indeed at all), there would, from this account, be an additional charge of at least £40,000 a year on the City Estate; but as that Estate account is already overdrawn the amount would, it is presumed, have to be raised by rates. There is still due on the Islington Market account £400,000, on the Smithfield Markets £1,584,000, on the Deptford Market £259,500, on Billingsgate enlargement £272,000, on the Southwark and Blackfriars Bridge accounts £555,000, on the Grain Duty £199,000, making with some other items the sum previously mentioned. Some of the money is borrowed at $4\frac{1}{4}$ per cent., but most of it is now at 4 or $3\frac{1}{2}$ per cent.

No independent
Audit.

There is no independent audit of City accounts. Every year the Common Hall—that is, the body of Liverymen of the Guilds—appoints four persons as auditors, but their duties are merely to examine vouchers. They never surcharge. Hence the City accounts have been disfigured by many unjustifiable items. Its extravagance of expenditure generally reaches a climax upon the occasions when some Royal guest is received, or when, as in the case of the Temple Bar Memorial, an effort is made to bring the reigning family into personal contact with a Lord Mayor, so that a due recognition of civic merit may ensue. One example may suffice. A single day's entertainment to a Royal Prince recently cost £27,576. It included such items as—Refreshments, £5,098; Wine, £1,731; Upholstery, £4,534; Menu cards and banquet and ball tickets, £903; Badges for the Committee in the form of lockets, £300; Gloves, perfumery, and hair-brushes, £145;

&c., &c. Such an unaudited expenditure of public money carries its own condemnation.

The Court of Common Hall is a body without a parallel in existence. It is the assembly of the members of City Guilds who have taken out their Livery. It is not now called together—as formerly—for the transaction of the business of the City, but only for electoral purposes. It may, however, be regarded as the modern representative of the *immensa communitas* of the City under King Edward III. This body nominates the candidates for the Mayoralty, and elects the City Chamberlain or Treasurer, the Bridge-masters, City Auditors, &c. Court of
Common
Hall.

No reason remains for the preservation of municipal rights to the Liverymen of the City Guilds. These companies are integral parts of the Corporation, and whilst, on the one hand, important members of that Corporation owe their positions to the suffrages of the Livery, so, on the other hand, the companies are amenable to full control by the Corporation. The whole question of the position, work, income, and expenditure of the Livery companies is now *sub judice*, having been referred to an important commission appointed in 1880. Municipal
rights of
Liverymen.

In dealing with the establishment of a new Corporation, or the reconstruction and extension of the existing Corporation of the City, the practical course to be immediately adopted would seem to be to preserve to the Liverymen upon the register, at the time of the passing of the Act, the right of voting within the City for Common Councillors so long as they reside within twenty-five miles thereof, but to discontinue all electoral power as respects officers of the Corporation. The powers, jurisdiction, and control heretofore exercised or exercisable by the Corporation, or any of its courts, over the Livery companies, would remain until such time as the whole question of their constitution and functions should have been reported upon by the commission, and should be finally settled. Liverymen
under new
Corpora-
tion.

Down to the reign of King Edward III., London citizens were enrolled in the great husting-court according to their inhabitancy within areas analogous to the Saxon territorial Origin of
City
Guilds.

guilds, and the united members of such areas formed the *communitas* or governing body of the City. During the later Norman and earlier Plantagenet kings London traders began to unite together for the benefit of their crafts, and formed mercantile guilds which ultimately controlled them. These later guilds governed and monopolised the separate trades, regulated prices, and assisted decayed members. The reign of Edward III. may be regarded as the period when the aggregation of gildated trades became more powerful than the collection of territorial guilds. Municipal rights passed into the hands of the trades, and some of such rights have remained there ever since. London being a community of traders, every prominent citizen of those days belonged to one or other of the trading companies; and, although in the course of centuries the connection of the Livery companies with trades has very largely ceased, yet some of the municipal rights have remained.

Former
character
of Guilds.

We have not space here to examine into the intensely interesting history of the formation, the growth, and the decadence, of the Livery companies of London. In their early formation they were associations in which members of a given trade regulated its conduct throughout the capital and suburbs; where every man subscribed his quarterage to a common fund, had his voice in the ruling of the trade, was entitled to relief in case of necessity, and if he died in poverty was buried at the expense of the sorrowing brotherhood, at whose expense also the Company's chaplain said mass for the repose of his soul. In the present day the companies are generally divorced from the trade whose name they bear, and, whilst maintaining all the old forms of control, in practice enforce none.

Charters of
the Guilds.

Nearly all the Livery companies exercise their rights under charters purchased from English sovereigns. These charters enabled the guilds on certain conditions to hold lands in mortmain, contrary to the statutes against it. The land so held has enormously increased in value, but the conditions precedent contained within the charters as to the management of trades, the admission of members, and other matters, are now rarely

observed. Required by charter to teach the trade to all who chose to learn, and for "the greater good and common profit of the people," they have with a few exceptions long since disregarded these provisions. When every practiser of a trade was compelled to join a responsible guild, and every apprentice was bound to take up his freedom on pain of being sent to Newgate, a compact body of reputable tradesmen was found responsible for the credit of their craft, and, as the Wax Chandlers say in one of their petitions, "bore their charges towards the grandeur of this honourable City."

Down to a comparatively recent period both the City Corporation and the Crown possessed and exercised rights and control over the Livery companies. This control was actively asserted by every monarch, from Richard II. to William III., and their special privileges were only kept on foot by what may be termed subsidies to the Crown. Henry VIII. obtained £20,000 in 1545, for his Scotch war; Edward VI. received a similar sum; Queen Mary received £65,000 towards the cost of the French war; Queen Elizabeth extracted more than twice this sum from them; James I. incorporated fifteen new companies and granted new charters to old ones, all of which brought large sums to his treasury. At one assembly of the Common Hall, £100,000 was voted to King Charles I. Similarly large sums were paid under the Commonwealth, and afterwards to King Charles II.

Rights of
Crown and
City over
Guilds.

After the forfeiture of the City charters in 1684, the Livery companies of London voluntarily made submission to the king, and received new charters confirming the Royal control. But William III. was persuaded that this voluntary ~~cession~~ ^{renewal} of the old charters was a tyrannous act of the late king, and anxious to conciliate the good will of an influential body of men, he willingly re-granted the old charters. When the report of the Guilds Commission is published, a new governing authority will be able to consider how far ~~it~~ ^{they} may be concerned with these companies in the future. At present the City guilds have municipal functions, and are part of a municipal body;

New
Charters in
1684.

and possibly no inconsiderable proportion of an income of three-quarters of a million sterling per annum may be rightly available for municipal or trade purposes.

^{75 of}
^f
^{m.} The Corporation of the City of London has no governing charter, and in that respect differs from most other ancient English Corporations. There are, however, something like 120 separate charters, which are supposed still to possess a certain amount of vital force, and which were granted to the City by various English sovereigns, commencing with William the Conqueror and ending with King George II. These charters may be regarded as the title-deeds of the Corporation, but they have never received authorised interpretation. Their language is often vague, archaic, and conflicting. They were granted in respect to a state of circumstances which has no modern parallel, and the extent of the privileges they were supposed to confer was generally measured by the extent of the consideration with which a powerful Corporation was able to tempt a needy monarch. Uncertainty as to the effect of some of these charters, and the still greater uncertainty as to how far subsequent charters repeal or affect former charters with which they conflict, has not, however, proved a matter of difficulty to the rulers of the City. Under the shelter of ancient prerogatives of undefinable extent, and of customs ripened by long prescription, or certified *ore tenus* by the mouth of the Recorder, the City have advanced claims of the most extensive character, and some which have been adverse to the rights of the surrounding population. In coming, however, to deal by an Act of Parliament with the question of an extended London government, we need not fear any suggestion on behalf of the existing Corporation that charters or customs cannot be superseded by an Act of Parliament. The doctrine that Royal charters cannot be abrogated except by other Royal charters was long held in the City of London; but the assertion of Sir Robert Peel at the time of the passing of the Municipal Corporations Act, 1835, that the Act "suspended all prerogatives of the Crown, and assumed for Parliament a right to supersede

charters," undoubtedly expresses the true constitutional position of the matter.

In view of the facts as to the charters as they now exist, their undefinable character and extent, and their questionable validity, the best course to pursue with respect to them is formally to repeal them all, and, in the Act of Parliament constituting a new Corporation, to re-enact in clear terms such charters as are applicable to existing circumstances and likely to be of advantage to the community. There would be no injustice in claiming for the whole metropolis the benefit of these ancient charters whose advantages are now obtained for the City alone. Not merely would it be in exact accord with the principle and precedent of 1835, but an examination of the terms on which many of them were granted conclusively shows that they were intended for the benefit of the entire metropolis. The rights of holding lands in mortmain were rights granted to the entire capital, and much of the property held now by the Corporation of the City first came into their hands under charters given to the City when all the inhabitants were within the walls.

Method of
dealing
with
Charters.

If it were necessary to ascertain the exact effect and legal bearing of existing City charters, many questions of considerable nicety might arise. Down to the reign of King William III. it was the custom of City authorities to prostrate themselves before any newly-crowned monarch, and in the humblest language to solicit a re-grant of their charters. Since that time an entirely new doctrine has been advanced, to the effect that a re-grant by each successive sovereign, which was the preceding custom, was no longer necessary. In that complete settlement of the customary and written law of the City which was made in 1319, when King Edward II., after certain alterations and modifications, confirmed articles for perpetual observation in the City, the king in the exercise of his prerogative power limited and defined the privileges of the City, and confirmed them to be perpetually observed in the City and in the suburbs. These

Legal
effect of
Charters.

suburbs to-day may rightly claim to enjoy all the privileges which have arisen under that charter, if its validity still remains. But as to the general question of the validity of the charters, we not only find that it was the custom of each sovereign to re-grant the charters of his predecessors, but that successive sovereigns claimed the right to modify the grants of their predecessors.

Confirma-
tion of
Charters.

The first charter of King Edward III. appears to lay down the principle upon which succeeding sovereigns acted. After enumerating and re-granting many City charters, the king granted that, "for the allowance of their charters, one writ should suffice in each reign." Nor does it appear that the writ was granted as a matter of course, for the very charter was "in consideration of the good services which the citizens had rendered to the king and his progenitors;" neither does it in this case appear to have been granted merely as a matter of pure prerogative, for we learn that it was by the assent of the prelates, earls, barons, and all the *communitas* of the realm then assembled in Parliament at Westminster. Many of the subsequent charters granted by succeeding kings were simply *inspeximus* charters, reciting and confirming preceding grants, but doing it with the assent of Parliament, and upon the petition of the citizens of London. Sometimes, as notably by King Henry VII., a large sum was demanded from the City before their charters were confirmed to them.

The *Quo*
warranto:
its effect.

Inspeximus charters were granted by King Charles I. and King Charles II., and the last of these, granted in 1663, has been regarded as the most valuable of the civic charters. It evidently contemplates the advantage of the whole capital, city and suburbs. But according to a judgment of forfeiture in the well-known *Quo warranto* case in 35 Charles II., the charters of the City were forfeited. The alleged grounds of forfeiture included *inter alia* the establishment of tolls on markets rebuilt after the Fire, "whereby they scandalised the king's government and oppressed their fellow-subjects." The lan-

guage of the old charters, that the City's rights should continue, whether rightly used, or abused, or not used at all, does not seem to have stood them in much stead. Not long after the forfeiture of their charters, the City might be found on their knees at Windsor, confessing their faults and acknowledging the justice of their sentence ; but there was no re-grant of the City charters in this king's reign, nor any re-grant by King James II. Indeed, the latter monarch did not offer any until he learnt of the invitation to William of Orange.

The City exacted terms from William of Orange, and these terms are embodied in the statute 2 William and Mary, sess. 1, c. 8. The effect of this statute is to place the City in the enjoyment of its charters and rights as enjoyed before the *Quo warranto*. It amounts to a legislative repeal of the forfeiture, and the establishment of the *status quo ante*, but it neither affects, nor attempts to affect, the validity of the charters, or the necessity for their being re-granted in each succeeding reign. It has been suggested that a re-grant in each reign is to-day essential to their validity, and that they have now lapsed, but the establishment of such a position would be a difficult process, and the necessity for it is probably removed by the imminence of a complete reform. When the rights claimed by the City under its ancient charters have been contested they have always refused to disclose them, and by a standing order of the Common Council the officers of that body are precluded from showing the books or records to other than members of the Corporation without express license. The Commissioners of 1854 suggested the issue by the Crown of one comprehensive charter, incorporating all that was useful in existing charters and repealing the old ones. The customs of the City should also, in their opinion, be included in the new charter. In addition to Royal charters, the City constitution and rights are, of course, affected by Acts of the Legislature, but the Court of Aldermen and the Court of Common Council claim to have the power of modifying the constitution of the City by

City Char-
ters at the
Revolution

ordinances and acts, and the customs and bye-laws of the Corporation are also alleged to have in certain cases the force of legislative enactments.

THE
METRO-
POLITAN
BOARD OF
WORKS.

The Metropolitan Board of Works was constituted by the Metropolis Local Management Act, 1855. Before the passing of this Act the inhabited metropolitan area, outside the City of London, was in a state of chaos almost indescribable. The Corporation of the City had long since withdrawn from any effort to govern the suburbs around it, and the attempts of the later Tudor and earlier Stuart sovereigns to restrict the capital within the City walls were not repeated by any sovereigns of the House of Brunswick. Queen Elizabeth had prohibited the erection of more buildings, on the ground that so large a multitude would become ungovernable, and too great "to serve God and to obey Her Majesty." But the metropolis continued to grow, and beyond taking in some immediately outlying districts now known as Farringdon Without, Bishopsgate Without, and so on, the City exercised no control over it, and the outer districts were delivered over to such control as the parochial organisations could supply. The parishes were brought into intercommunication in the making of mortality returns, and subsequently for sewerage purposes, but otherwise large districts had separate local government, varying infinitely in character; and under many public, and more than 250 local, Acts of Parliament, at least 300 different bodies, with a membership of 10,000 persons, carried out what there was of local government in London. Boards of commissioners controlled streets and houses under Acts of Parliament of their own; surveyors and officers under building acts were appointed by magistrates and other persons over whom there was no popular control; and whilst some parts of the town lived under what Sir Benjamin Hall termed "the most extraordinary state of local management that ever existed in any country," there were other parts of the town absolutely without any local government whatever.

Into this chaos the Metropolis Local Management Act brought some sort of order. It constituted the Metropolitan Board as the central authority for drainage and some other purposes, and, proceeding upon parochial lines, provided for the establishment of what are now known as vestries and district boards over the rest of the metropolis.

Metropoli
Manage-
ment Act,
1855.

The Metropolitan Board of Works is composed of 45 members in addition to a paid chairman. The members are elected for three years ; one third retiring every year. There is no approach to equality in the area, the population, or the rateable value of the districts by which the members are elected. If they were equally divided amongst the inhabitants of the metropolitan district, each member of the Board would have a constituency of some 80,000 people, representing a rateable value of more than half a million sterling.

Constitu-
tion of
Board.

The total area of the metropolis is 75,490 acres. The Holborn District Board and the Strand District Board each controls 167 acres, whilst Wandsworth District Board has 11,488. The population of Wandsworth is also several times larger than either of the smaller districts, but each of them sends one member to the Metropolitan Board. The discrepancies in the rateable value are still more remarkable. Whilst Woolwich, with a rateable value of £116,980, and St. George's-in-the-East, with a rateable value of £199,237, send one member each, Kensington, with a rateable value of £1,648,187, and Wandsworth, with a rateable value of £1,183,278, also send only one member each. There is, therefore, no sort of unity, equality, or system in the representation at the existing Board.

The Common Council of the City sends three members ; the six larger vestries send two each ; seventeen other vestries send one each ; and the remaining thirteen are elected by district boards, a district board being an association of two or more vestries for administrative purposes. In the case of Plumstead and Lewisham (which are joined for electoral purposes) there are, for example, seven vestries

Represent-
ation at
the Board.

and as the only direct popular election is to these vestries, it will be seen that many years might elapse before the seat of a member at the Board could be in any way affected by popular feeling.

**Sewerage
Jurisdiction
of Board.**

The chief duty imposed upon the Metropolitan Board by the Metropolis Local Management Act, 1855, was the control of the system of main sewers throughout London. The authority previously exercised by the City Commissioners of Sewers and the Metropolitan Commissioners of Sewers was vested in them, and within three years from their constitution they undertook an extensive system of drainage which now carries the sewage from both sides of the river and a considerable part of the metropolitan area down to Barking and Crossness. At the time when the Metropolitan Board undertook the work, London drained directly into the river. The sewage system has now been so far completed that the metropolitan area is supposed to be free from sewage outlets. Down to the month of December, 1880, the Board had expended on main drainage and main sewers, £5,625,969. The Thames Conservancy Board consider that the river near the present sewage outfalls is being injured by banks of mud supposed to be formed by sewage deposit. The Board of Works have contested this proposition, and an enormously expensive arbitration, extending over five months, was the result. If there had been any unity of work between the two boards this would have been saved.

**Drainage
System
under new
Corpora-
tion.**

The arterial drainage system of London, extending over something like a hundred and twenty square miles of area, and accommodating more than four millions of people, must in any event remain in the hands of a central authority. The construction of the minor connecting drains which join the arterial drains to the houses is now made by the vestries and district boards. It is certainly desirable that the same authority which controls the main drainage should also undertake the making and inspection of the minor drainage, including drainage under

all new houses. There is reason to believe that many thousands of London houses simply drain into the sub-soil. This was found to be the case in six per cent. of the houses recently inspected by a sanitary association, and has been the cause of outbreaks of typhoid, even in large houses at the west end of London. Under a properly organised municipal system no house should be used as a dwelling until a certificate, or other evidence, had been obtained of its sanitary condition in this matter of drainage.

The Metropolitan Board of Works exercises a control over the embankment of the river, over the prevention of Thames floods, and over many of the bridges. The embankment of the river has been done under various acts of parliament at a total cost of £4,388,186. It is a work which reflects much credit upon those who have carried it out. The Board are also empowered, under the Thames River Prevention of Floods Act, 1879, to take measures for having the walls and banks of the river raised so as to prevent overflow in flood-time. They have prepared plans of forty-one miles of river frontage, and are proceeding to carry out the work in sections.

The Legislature have recently empowered the Board of Bridges. Works to free the bridges over the Thames. Waterloo Bridge was purchased for £475,000, and Charing Cross foot-bridge for £98,540. These bridges were freed in 1878. Lambeth Bridge was purchased for £36,049, Vauxhall Bridge for £255,230, Chelsea Bridge for £75,000, Albert Suspension Bridge and Battersea Bridge together for £170,305. These bridges were freed in 1879. Wandsworth Bridge was purchased for £52,761, Putney Bridge for £58,000, Hammer-smith Bridge for £112,500, and the bridge over Deptford Creek for £44,800. These bridges were freed in 1880. Blackfriars Bridge, Southwark Bridge, and London Bridge are the property of the Corporation of the City of London. Since acquiring the bridges for the public, the Metropolitan Board has expended considerable sums in putting them into repair;

River Em-
bankment
and Flood
Prevention

and they propose at great cost to rebuild Putney and Battersea bridges. Southwark Bridge was recently purchased and freed by the Corporation of London. The money was raised on the security of the Bridge House Estates. Blackfriars Bridge has been recently rebuilt with money borrowed on the same security. The rebuilding of one and the purchase of the other were carried out under the provisions of two Acts of Parliament passed in 1863 and 1867.

Bridges,
Embank-
ments,
&c., under
new Cor-
poration.

There is no doubt that a central authority can well undertake the various functions in connection with the river Thames now discharged by the Metropolitan Board and the City Corporation. The bridges over the river can be usefully placed under a single control, and the income arising from the Bridge House Estates (upon which the building of London Bridge was originally charged) can be allocated as far as they will go to the maintenance of the bridges and the redemption of the debt upon them. The maintenance of the river embankments and the work yet to be done under the Floods Prevention Act may be also taken over without exciting needless friction. The central authority would then, through its representatives on the Thames Conservancy Board, control the traffic, and the locks, weirs, piers, and wharves on the river, together with the means for its purification; and would control directly its bridges, embankments, and walls. It would also control the supply of water from the river for such purposes of street-watering, sewer-flushing, or domestic use, as it thought fit. The conflict of jurisdictions would disappear, and the utmost possible purity of the stream be guaranteed, even though we could perhaps hardly expect to find a modern diplomatist following the precedent of the Spanish Ambassador to the Court of Elizabeth, and dilating on the "nobility of the river and the beauty of its hundreds of swans."

Street
improve-
ments,

The Board has carried out large metropolitan street improvements under various acts of parliament passed for the purpose. The total expenditure for these improvements has

amounted to £6,716,487. Under these acts Garrick Street, Southwark Street, Queen Victoria Street, and Northumberland Avenue may be quoted as illustrations of streets made; and the removal of Middle Row, Holborn, and the widening of Kensington High Street may be quoted as illustrations of the other class of street improvements. Some minor street improvements are also carried out by the vestries and district boards. It will scarcely be denied that the expenditure of such enormous sums of public money ought to be in the hands of a body of persons directly elected by, and responsible to, the ratepayers who provide the money.

In this matter of street improvements the principle has been accepted that the widening of an old thoroughfare, or the construction of a new one, is a matter sufficiently affecting the traffic and comfort of the whole town to be rightly chargeable on rates levied upon the whole area. This principle will not now be departed from. Such central authority ought also to have the control of all the minor street improvements now undertaken by vestries and district boards, and by the Corporation of the City of London. With a few exceptions in the case of new streets, a district in which street improvements now take place pays to the Metropolitan Board its full share of the cost, and there would therefore be no injustice in adding to the large Metropolitan Board street jurisdiction the smaller jurisdiction now exercised by the vestries. Under the existing system there is much danger of improvements being executed rather for local and personal reasons than for reasons of imminent public necessity. This danger has frequently proved a serious reality, but it would cease to be a danger in the hands of a central representative authority.

Under various acts of parliament, the last of which was introduced by Mr. W. H. James, M.P., in 1881, the Metropolitan Board has been authorised to provide parks in the metropolis, and to acquire and control commons, gardens, and open spaces.

Street
Improve-
ments
under
new Cor-
poration.

Parks,
Commons,
and Open
Spaces.

The cost of these has been defrayed out of a rate levied over the whole metropolis, and the Board now controls for the benefit of the public, Finsbury Park, Southwark Park, Victoria Park, Hampstead Heath, Blackheath, Leicester Square, Clapham Common, Wormwood Scrubs, and other commons and open spaces, covering a total area of 1,676 acres. The total cost of the acquirement of these properties has been under half a million sterling.

Parks, &c.,
under new
Corpora-
tion.

This jurisdiction must in any event be exercised by a central authority, and Londoners may look forward to the time when the other parks within the metropolitan area—Hyde Park, Regent's Park, St. James's Park, the Green Park, and Battersea Park, may be placed under the control of a London authority. At present, Londoners have no rights of ownership in these open spaces in their midst; and therefore the suggestion which is sometimes made, that they ought to be supported out of metropolitan rather than out of imperial funds, is absurd. So soon as terms of purchase and transfer are arranged, Londoners will no doubt be willing to undertake their charge. There is, in addition to the jurisdiction of the Metropolitan Board over parks and open spaces, an analogous jurisdiction exercised by the Corporation of the City of London, under which Epping Forest, Burnham Beeches, and West Ham Park have been secured for the benefit of the inhabitants. The control of these open spaces may very well pass into the hands of any new central authority.

Fire
Brigade.

In 1866 the Metropolitan Board took over the fire-engine establishment of the London fire insurance companies, and in the following year it took over the machinery and apparatus of the Society for the Protection of Life from Fire. Since these dates the Metropolitan Fire Brigade has, under the direction of the Board, discharged the duties of extinguishing fire and saving life. The staff of the London Fire Brigade is exceedingly small. For the protection of 3,800,000 people from fire, and for fire extinction, there are only employed 485

men all told. There are fifty-two fire-engine stations, five moveable stations, 117 fire-escape stations, four floating stations, 170 miles of telegraph, six fire-alarm circuits, three floating steam-engines, thirty-eight land steam-engines, 120 manual engines, and 135 fire-escapes. The City of Paris, with half the population of London, and covering far less than half its area, has a fire-brigade of 1,500 men, with fifty more fire-engines than there are in London. St. Petersburg, with a fifth of our population, has 1,149 firemen, Berlin has 1,000, Hamburg has 789, and Lyons, with less than one-tenth of our population, has a larger fire-brigade. The system which obtains in some American towns is still more elaborate. When the fire-brigade is in the hands of an intelligent municipal body, the system of fire-extinction will receive developments at present scarcely conceived of. As every one knows, the first half-hour of a fire is the most important, and therefore the means for its extinction should be brought to the spot with the utmost rapidity. But in London few means of communication with the nearest fire-office exist, and the communication is generally a matter of accident. The water has to be supplied from mains under the control of independent private water companies; no arrangement exists for obtaining the services of the turncock, and not one inhabitant in fifty has the least conception where he may be found.

A Select Committee in 1877 reported that the arrangements for the extinction of fire in London, "whereby the fire brigade is administered by the Metropolitan Board, where two separate police forces exist side by side, and the water supply is sectionally furnished by eight independent companies, were not such as to furnish adequate protection to life and property; and contrast unfavourably with provincial systems, where the fire brigade, water supply, and police are under a single authority." The police generally assist at the extinguishing of fire, but they have no control over either fire brigade or water company.

Inade-
quacy of
present
System.

**American
System.**

If there were in London, as in many American cities, more numerous fixed points connected by telegraph with all the central fire and police stations, the waste of time would be reduced to a minimum; and when a central authority exists, controlling fire brigade and water supply, and also the civil force for the preservation of order, the serious fires in London will be very largely diminished. Neither is it too much to expect that water may be laid on at high pressure, and immediately available for the extinction of fire. Mainly composed of seafaring men, the London Fire Brigade is an admirably efficient body, but it is deficient in numbers, and, by reason of the multiplicity of independent authorities, it is deficient also in the power of making instantly available for its purposes all the public resources of the town.

**Work of
Fire
Brigade.**

The number of fires in London in 1880 was 1,871, but only 262, or nine per cent. of these, were serious fires. The number of lives lost was 33. In 44 cases serious damage arose from the absence or late supply of water through the fault of the water companies. The amount of water thrown by the Fire Brigade in 1880 was 21,072,739 gallons, of which about one-half was taken from the river. Towards the cost of the Fire Brigade the Treasury contributes £10,000 a year, and the fire insurance companies contribute a sum equivalent to £35 for each £1,000,000 insured. This latter contribution amounted in 1880 to £21,464. The remainder of the cost is defrayed by rate levied over the whole metropolis. The cost of the Brigade in 1880 was £88,980. The total expenditure on capital account since 1866 is £263,878.

**Jurisdic-
tion of
M. B. W.
under
Building
Acts.**

It has often been contended by the opponents of a unified system of London government that a central authority would be unable to deal effectively with the details of municipal government, and that local interests would thus be neglected. The jurisdiction now exercised by the Metropolitan Board over

buildings in the metropolis is an illustration of the possibility of the closest details of municipal government being directed from a single centre. Under several Acts of Parliament the Board now controls the height, cubical contents, frontage line, and other matters connected with buildings. It has a control over the foundations, so that houses can no longer be built on unhealthy rubbish which has artificially replaced valuable gravel. It has a control over the materials used and over the thickness of the walls. When the houses are built, the Board also controls the numbering and naming of the streets. It does not always do all this work intelligently, as the recent re-numbering of Oxford Street sufficiently shows, but the fact that, from a single centre, the regulation of the character of every building and the width of every new street and footpath in London is effectively controlled is a practical argument in the direction of the possibility of such an authority dealing with infinite detail.

The Board has, under the Metropolis Management Amendment Act, 1862, a veto over the closing of any street for repairs by a vestry or district board; and the control of a central authority ought to extend, as we shall presently show, to the making and maintenance of streets. Overhanging eaves, porticos, balconies, verandahs, chimney-shafts, wooden or concrete buildings are also required to have the sanction of the Board; and under the Metropolis Management Amendment Act, 1878, no new theatre or music-hall can be opened in the metropolis without a certificate of fitness from the Board. The supervision of dangerous structures was in 1869 transferred to the Board (except within the area of the City). Since that time the Board has dealt with more than 20,000 cases, and the buildings affected have been either repaired or removed. No less than 3,923 structures were so dealt with in the year 1880.

The control over all these matters is placed in the hands of surveyors acting under the architect of the Board, and for the purpose of carrying out the supervision London is divided into 67 districts. In 1879 more than 20,000 new buildings or

Further
Building
Jurisdiction.

System of
Building
Control.

alterations to buildings were carried out with the sanction of these surveyors. A new central authority would assume this jurisdiction, and with the assistance of the present surveyors of the Board, and the surveyors of the 'City, would carry it on as efficiently as at present.

Naming of Streets.

Alteration in the names and numbers of streets is carried out by the vestries under the authority of the Board. Under a central authority the representatives of any district would have a full opportunity of being heard, but the final decision would remain with the municipality. In 1880, 197 names for new streets were approved by the Board, 97 streets were re-named, 421 street names were abolished, and 10,173 houses were re-numbered. The whole of the building and street jurisdiction of the Board would be assumed by the new authority. If the Legislature originally thought fit to confer it on a single body when there were local bodies in existence able to undertake it, and if such central authority has done the work reasonably well, notwithstanding its inherent imperfection of constitution, it is not likely that it will now be suggested that the jurisdiction should be divided amongst a series of authorities.

Minor Jurisdictions of the Metropolitan Board.

In addition to the matters already considered, the Metropolitan Board of Works possesses jurisdiction and control over a number of subjects of less importance. Under an Act of 1874 the Board is empowered to regulate the carrying on within the metropolitan area of offensive trades. Most of the businesses included in this term have now been removed under the provisions of the Metropolitan Building Act of 1844, and with respect to those which remain, including soap-boilers, knackers, manure manufacturers, blood, tripe, and bone boilers, glue-makers and others, proceedings have been taken to render them as innocuous as possible. Licenses for slaughterhouses in London are obtained from justices at sessions, but the Board has a *locus standi* to oppose them, and the number has been reduced in the last seven years from 1,429 to 903.

Under the Explosives' Act of 1875 the Board regulates the ^{Explosive substances.} manufacture, conveyance, storage, and sale of explosive substances in the metropolis. A good deal of effective work is done under the provisions of this Act. The Board also grants licenses in the metropolitan area outside the City for the keeping and sale of petroleum. More than two thousand ^{Petroleum.} such licenses are now current. Under the provisions of an order of the Privy Council, published under the powers conferred by section 34 of the Contagious Diseases (Animals) Act, 1878, the Board has for two years past exercised ^{Dairy inspection, &c.} control over the trades of cowkeepers and milksellers, inspecting and regulating the lighting, ventilation, cleansing, drainage, and water-supply of dairies and cow-sheds. More than ten thousand inspections and reports upon cow-sheds, and more than twelve thousand inspections and reports upon dairies, were made under the supervision of the Board in 1880. There are at present in London about 1,000 licensed cow-sheds, and 7,000 dairies. Under the Contagious Diseases (Animals) Act, 1878, the Board is also the metropolitan local authority outside the City of London. Under this jurisdiction ^{Diseases of Animals.} 378 animals affected with pleuro-pneumonia were slaughtered in the year 1880. The Board also dealt with 626 animals affected with foot and mouth disease, most of which however recovered. Ten outbreaks of typhoid fever of swine necessitated the slaughter of more than 100 of these animals. The veterinary inspectors of the Board in 1880 reported 1,806 cases of glanders and farcy in horses. In 1,758 of these cases the animals were slaughtered by the owners under notices served by the Board, and the majority of the remainder were either slaughtered by the Board's officers or died. The Board also insisted upon precautions in the case of the dairy and cattle shows held during the year. The sum of £7,403 was expended in carrying out these regulations as to diseased animals, most of the expenditure being in the payment of the compensations provided by the Act. In 1872 the Board was

Infant Protection. constituted the local authority for the inspection of houses where infants are received to be nursed for hire. During the year 1880 the exercise of this jurisdiction resulted in 341 inspections, and the number of registered houses is now twenty-three.

Minor Jurisdictions under new Corporation. With respect to the subject of the various minor jurisdictions just considered, the Board is the local authority for the whole metropolitan area, with the exception of the square mile governed by the City of London. It has been the custom of the Corporation of the City, through its Remembrancer, to oppose the Metropolitan Board having any authority within the limits of the City. So far as independent exterior judgment can be formed, the Board has discharged its duties in the matter of these minor jurisdictions with credit to itself and with advantage to the community. They are all of them matters which may most usefully remain under the control of a central authority. Such central authority would take over the existing staff of inspectors and continue the work of the Board. There is no argument, except the fact of its existence, by which the continued separation for these purposes of a small area in the centre of London can be defended, and it is from every point of view desirable that the action of a central authority should be complete and uniform throughout the Metropolis.

Artisans' Dwellings. Under the Artisans and Labourers Dwellings Act of 1875 the Board was appointed the local authority for the Metropolis outside the city of London. Under the provisions of the Act official representations have been made to the Board by the medical officers of health of different districts as to the condition of various areas unfit for human habitation. Upon these representations the Board has taken action in fourteen cases, and prepared schemes which have received the approval of Parliament. There is a considerable number of further representations, as to which no action has yet been taken. Great difficulties have arisen in the working of the Act, the procedure

of which is found to be both dilatory and costly. In addition to this, the scale upon which compensation has been awarded in the case of houses that are removed, has been such as to render the working of the Act attended with great loss. Already the difference between the cost incurred and the monies received for cleared sites amounts to about three-quarters of a million sterling. The Board has, therefore, ceased to proceed with the carrying out of the Act, and the whole matter was referred in 1880 to a select committee of the House of Commons. The Acts contain no provision for the re-housing of the dispossessed poor, and their working has in this respect also been attended by much hardship.

The question of providing accommodation for the poor dis- Accom-
 possessed in the carrying out of the provisions of an Act of modation
 Parliament, is considered in the Streets Improvement Act of for dis-
 1877, and under the 33rd section of that Act the Board is possessed
 required to ascertain that sufficient accommodation exists for Poor.
 dispossessed artizans when the number exceeds 15. The Board endeavoured, but unsuccessfully, to repeal this clause in 1881, alleging that it rendered the Act unworkable. The Board has in consequence abandoned some of its schemes for street improvements. This may be a loss for the time, but in the hands of a new Corporation, where the interests of the artizan poor would be adequately represented, the whole question will be likely to receive the fullest possible discussion.

The subject of the dwellings of the London poor is one of the City Funds
 utmost importance for the welfare of the people, partly because and the
 of the increased value of sites in the hands of private owners, London
 and partly because of the deliberate action of the Corporation Poor.
 of the City in clearing vast areas covered by the dwellings of the poor, whereby the City is almost denuded of artizan population. Many of the City parishes contain no poor, and enormous funds left for the benefit of poor people residing within them are now otherwise appropriated. The funds left for local distribu-

tion were bequeathed at a period when the capital was contained within the walls, and every City parish had its adequate complement of rich and poor. In the hands of City guilds, City parishes, and other public bodies, these funds have increased in value with the increase of the value of City lands, until they now amount to several hundred thousand pounds sterling per annum. But the inhabitant poor of City parishes, who would be entitled to share in them, have been driven out to the east and to the west, to the north and to the south, and no longer receive any of the benefits intended for them. One of the first duties of a new Corporation will be to examine into this question, and to decide in what manner funds available for the education or assistance of the poor can be best utilised.

Metropolitan
Board ;
Method of
Work.

Discharging under 98 Acts of Parliament functions so enormous in their extent and so varied in their character, it may well be supposed that the 45 members of the Metropolitan Board of Works must devote the whole of their time to the public service, if they are to exercise any sort of intelligent control. During the year 1880 there were 363 meetings of the Board and of its committees. The work of the Board is carried out with the assistance of nine standing committees, of which one, the Bridges' Committee, was first constituted in 1880.

Municipal
patriotism
of Board.

The average attendance at the 43 Friday meetings of the Board has been 36. And if anything like the same proportion obtains with respect to the committees, each member must, on an average, have been present at the Board at least three days a week. The members come from every point of the metropolitan compass to discharge municipal functions which receive very little public recognition, which are entirely unremunerated, and the nature of which is unknown to the vast majority of Londoners. The debates at the Metropolitan Board are seldom fully reported ; their action, and the reasons for it, in matters affecting the expenditure of millions of money, are rarely the object of public discussion, and never of effective criticism. A

seat at the board is regarded as an estate for life, and only in rare instances does a member fail to receive the support of the vestry that originally elected him. Having regard to the conditions of its life, it may be doubted whether a similar instance of municipal patriotism can be found in the world.

After the Metropolitan Board was constituted in 1856, the rateable value of the Metropolis was £11,283,663. In the twenty-five years which have since elapsed it has risen to a sum of £27,847,875. The chief sources of the Board's income consist of loans, rates, and receipts from the coal and wine dues. There are also receipts from various sales of old materials, from interest on monies lent to other local bodies in London, and from rents and fees. The total liabilities of the Board at the end of the year 1880 amounted to £18,253,536. Of this sum £3,345,263 represented loans advanced to other local authorities in London, and £2,876,419 represented the estimated value of surplus land and property in the hands of the Board, leaving a net liability of rather more than twelve millions sterling. The amount of Metropolitan Consolidated Stock issued at the same date was £16,407,669. The loans to local authorities include the various Vestries, District Boards, Guardians, Burial Boards, Commissioners for Baths, and Managers for School and Sick Asylum Districts. It includes also £826,097 lent to the Metropolitan Asylums' Board, and £571,600 lent to the School Board for London.

The loans to various local authorities are made under the provisions of a number of Acts of Parliament passed during the last twelve years. The consent of the Treasury is given to each such loan, and also to all loans raised by the Board for its own purposes. An estimate is prepared each year by the Board, and incorporated in a money bill, which is afterwards introduced and carried by the Government of the day. Thus Parliament has the control over all loans raised in London. Except, however, so far as the preliminary examination by the Treasury may extend, this control is exercised in a very perfunctory

tory manner, and the Board of Works' Money Bill generally passes without much criticism or notice. The borrowing of millions of money on the security of London rates is a matter therefore between the Treasury and the Board of Works, but a matter over which the ratepayers have no control, and of which they have no knowledge. Public criticism in London is unknown and impossible. Loans are granted to local authorities for purposes of capital expenditure upon street improvements, new buildings, purchase of land, and sewerage works. Large sums are also now borrowed for wood and granite paving. It is true that where money is borrowed for such temporary purposes as paving it is only lent for a short time—generally five or seven years—but the cost of this and other matters ought probably to be defrayed out of current expenditure.

Metropoli-
tan Board :
Capital
Expendi-
ture.

The capital expenditure of the Board, on its own works, in 1880 was £1,560,671, of which sum the larger portion was expended on street improvements and bridges. The Board has a power of contribution to minor street improvements carried out by Vestries, and by the Corporation of the City. In 1880, the amount so contributed was £52,998, being about one-half of the sum expended. Of other capital expenditure the Fire Brigade stations and plant absorbed £26,644. The loans advanced to local bodies amounted to £878,250, and the Board repaid of loans £436,533. Including these items, the total capital expenditure in 1880 was £2,955,620.

Current
Expendi-
ture.

The current expenditure of the Board amounted in 1880 to £885,641. Of this sum £623,319 was absorbed in the payment of interest on debt. This interest is payable on £16,407,669 Consolidated Stock at $3\frac{1}{2}$ per cent., and £1,845,866 Main Drainage and other securities, including miscellaneous loans raised prior to the Loans Act of 1869, making together the gross liability of the Board £18,253,536. The borrowing of the Board is immensely in excess of its repayment, so that the debt of London is increasing rapidly.

From the formation of the Board to the end of the year

1880 the Board has applied in repayment of debt the sum of ^{Repayment of Debt.} £8,023,539, of which sum about two-thirds was direct payment and the remainder accrued from conversion of the former debt into Metropolitan Stock. The credit of the Board in the Money Market has steadily increased. The price per ^{Metropolitan Stock.} £100 of Metropolitan Stock in November, 1869, was £94 14s. 10d. In 1880, it was £102 2s. 7d. So also the increase of rateable value has allowed of large increase of expenditure without much increase of rate; thus the rate levied in 1868 was £411,346, which involved a charge of 6·09d. in the £, whilst in 1881 a rate of £671,839 only involved a charge of 5·88d. in the £. Every penny of rate produces £116,000, and every additional £100,000 borrowed involves in the payment of interest and sinking fund a charge on the rates of 0·045d. in the £.

The remaining current expenditure of the Board, after pay-^{Net Current Expenditure.} ment of interest on loans, amounted in 1880 to £262,322. Of this sum the Fire Brigade absorbed £88,980. Sewerage and drainage expenses, £69,247; Embankments maintenance, £13,177; Bridges, £5,724. The establishment expenses amounted to £76,530, but only £43,468 of this is charged to current account.

The total income of the Board, capital and current, in 1880 ^{Total Income and Expenditure.} was £3,157,988, and the total expenditure £3,841,262. The great discrepancy was supplied by a balance of more than £700,000 in hand at the beginning of the year. If we deduct from the expenditure the sum of £436,533 repayment of loans, we have an absolute expenditure in a single year by the Board of Works, or local authorities to whom it lends money (this latter being capital expenditure only) of £3,404,729. This is the revenue of a principality. It is raised from or on the security of the people of the Capital by only one of the Boards that claim to rule it, and that people have no direct representation on the Board, no voice in the expenditure, and no means of testing the right or wise appropriation of so enormous a fund.

**VESTRIES
AND
DISTRICT
BOARDS.**

The dividing limits of a parish are amongst the most enduring things known to our local life, and if a reasonably satisfactory means can be found of establishing a representative corporation without, in the first instance, interfering with them, it would tend to conciliate a most powerful opposition. These observations do not apply to the City of London, the circumstances of which are altogether exceptional, and where many of the 106 parishes have been altogether obliterated by the erection of large buildings, or swept away by modern improvements, until there often remains no parochial centre, nor even a church or vestry-room.

**Divisions
of London
for Local
Govern-
ment.**

The number of parishes in the metropolis outside the City is seventy-eight. Of these the twenty-three larger ones were adopted as self-governing centres under the Metropolis Local Management Act of 1855, for what may be termed minor municipal purposes. The remaining fifty-five were grouped together, in numbers varying from two to eight, as fifteen District Boards. There are thus thirty-eight authorities for minor municipal purposes. Where the government is by a District Board, the election is in the first instance to the vestry, and then the members of the District Board are elected by the vestries. Cases have recently occurred in which people defeated on the popular election for a vestry have been afterwards selected by the vestries as members of the District Boards. Vestrymen are elected for three years, one-third going out each year. Of the thirty-eight bodies thus ruling the outer metropolis, the number of members has been fixed according to the number of householders up to the limit of 120. This limit has been reached in the case of the larger parishes, and the present membership in the thirty-eight bodies aggregates nearly 3,000. The areas governed vary from 162 acres in St. James's, Westminster, to 11,488 in Wandsworth. The street mileage varies from eight miles in St. Martin's-in-the-Fields to more than 200 in Wandsworth.

The chief jurisdictions of the vestries and District Boards

are in a single group, and include paving, watering, cleansing, Vestry dusting, lighting, and minor drainage. With the exception of Jurisdiction. dusting, all these are concerned with the proper maintenance of the public highway. The removal of dust in London is a Dust Removal. difficulty which has taxed these local bodies to the utmost. In some cases the vestries do the work themselves, and in others it is still delegated to contractors, who reap out of it a rich harvest of profit. Nearly everywhere there is an absence of regularity in the times of conducting the operation, although its total cost cannot be set down throughout London as much less than £150,000 a year. The greatest difficulty to be encountered is the method of disposal, as the hard core now possesses a far less commercial value than was formerly the case. The City authorities seem likely to adopt a method which has been proved successful in Leeds and elsewhere, of purification by fire, the whole material being destroyed in furnaces. This method of procedure seems to leave a profit on the operation.

No municipal function is more purely mechanical than the removal of dust. It does not even require to be conducted under the eye of an inspector or surveyor. The cost of the operation at present varies enormously in the hands of different vestries. On the whole it is probably as well done in the City of London as in any metropolitan area. A Corporation governing the whole metropolis might, as matter of the purest mechanical arrangement, provide for the fortnightly emptying of every dust-bin at hours convenient to the inhabitants. Whether our system of dust-bins is better than American and foreign systems of household tubs placed on the causeway and emptied at night, is one of those questions which might well occupy the attention of a Public Works' Committee of a new Corporation, or—if the City system were extended as it now exists—of the new Commission of Sewers. Dust Removal under new Corporation.

The control which has been exercised by the vestries and District Boards over the paving, watering, cleansing, and lighting of London streets, has within twenty-five years com- Paving, Watering, Cleansing.

pletely changed the whole face of the metropolis, and there is at the present time no large American city which in the excellence of its roads can be for one moment compared with London. But the results have been acquired at very unequal cost, and are by no means of unvarying excellence. In answer to inquiries made a few years ago, it was found that on paving, watering, and cleansing different parishes varied in their expenditure from £364 per mile to £1,200 per mile, without sufficient difference of circumstance to justify it. The cost per mile of watering ranged from £11 per mile in Whitechapel, to £55 per mile in Lewisham; and the cartage of the water from £19 per mile in Mile End, to £70 per mile in St. Martin's-in-the-Fields. The cost of street lighting varied from £94 per mile in Bethnal Green, to £228 per mile in Marylebone. Amongst the thirty-eight vestries no less than eighteen different prices, varying from £3 10s. to £5 per lamp, were paid for the same quantity and quality of gas. In any unified system there would be a great saving in this expenditure. At present, in all these matters each vestry and District Board enters into its own contracts.

Defects of
present
Street
Control.

The method of doing the work, the places in which particular kinds of pavement shall be laid, and the amount of light to be given in each street, are all of them matters of local discussion, and of necessity turn not infrequently upon local considerations. With such enormous variations in cost, there must of necessity be waste in some vestries, whilst there is parsimony in others; and it also may well happen that the parsimony is developed in the districts likely to suffer most from it. The proper expenditure upon municipal work will probably be found somewhere between the two limits.

Street
Watering
and
Cleansing.

With respect to the paving, maintenance, watering, and cleansing of a street, it must be conceded that these ought in any case to be under uniform control. So far as watering is concerned, it is a purely mechanical operation, which might be directed by road inspectors or surveyors responsible to central

authorities. An uniform and intelligible system would save a large amount of public money, even if the water were paid for as at present. But as a new water system would have as one of its essential points an unlimited supply of water for public purposes, the item of cost would be transferred to the water account, and its amount would depend on the cost at which the Corporation acquired a supply. In any event there would be a great saving. Street cleansing is also a mechanical matter, which ought to be systematically carried out. Some vestries do this work extremely well, and some scarcely do it at all. Like the inhabitants of Pittsburg, in Pennsylvania, they regard a heavy shower as the only proper agency for street cleansing. Sometimes very remarkable differences may be noticed in the same street when it passes through two or three local jurisdictions.

Street paving is a matter which in London requires much engineering and administrative skill. Some of the smaller vestries discuss it without this advantage. The consequences are patent to every citizen. The general result is fairly good, especially in the City of London and one or two of the West-end vestries, but the variations of price and of principle are almost infinite. Wood, asphalte, granite, and Macadam have each their proper place, but they must be used with a full understanding of the traffic and circumstances of each street. The large sums now being expended upon wood pavements, in London require much more careful watching than they have yet received: and this pavement has been laid in some streets eminently unfit for it. Asphalte makes an excellent pavement where its conditions are understood. The City Commission of Sewers seem yet unable to understand that it ought to be washed perfectly clean every morning, so that it may give secure foothold. Granite is still the best street material for heavy and continuous traffic, especially where streets are not on a level, whilst for the ordinary broad suburban streets Macadam stands unapproached. But it

Street
Paving at
present and
under new
Corpora-
tion.

requires scientific laying, so that the whole may be welded together and a crown given to the road. The relaying of a street is a great disadvantage, and often a great loss to the inhabitants: it ought therefore to be done as rapidly as possible, and on what miners know as the three-shift system. Where there is a large number of streets to deal with, the municipal authority would have a large number of the most competent men in constant employ. The best engineering skill of the day would also be available for the initiation and superintendence of the work.

Uniform
Street
Control.

The duration of the life of a well-made street varies according to the traffic upon it. But at present it rarely happens that the full value of a suburban street pavement is taken. Long before it is worn out the surface is broken up for the purpose of relaying or altering either pipes or drains, and constantly may be seen roads which have been paved with granite cubing on concrete, or Macadam compacted with great care by steam-rollers, torn up again with great toil and difficulty for some subterranean purpose. The waste of labour and money which has accrued from this source is enormous. It is true the disturbing authority is supposed to replace the street, but, as every engineer knows, it is practically impossible to do so. The crown of the road is broken, and the whole goes to pieces with great rapidity. Without mentioning the telegraph lines under the footpath, there are now four authorities with a right to tear up London streets, viz.:—The Metropolitan Board, for arterial drainage; the vestries, for minor drainage; the gas companies; and the water companies. Each of these authorities is practically irresponsible.

Surface
and Sub-
terranean
Street
Control.

Efforts have been made to introduce a system of subways for pipes under streets, but such efforts have been unsuccessful, mainly through the non-concurrence of gas companies, the insecure joining of whose pipes might do less damage in earth than in a narrow passage. Surely it is not revolutionary to suggest that the whole municipal

action with reference to a street should be intelligent and uniform. Above and below there should be but one authority. No street should be relaid until it is ascertained that no cause exists underneath which will necessitate its disturbance until the surface is worn out. This unity of administration can best be attained by placing all the authorities in one hand. The making of a street is an engineering operation to be conducted on scientific principles, and with proper control could be well managed through London at an enormous saving of cost, and with a great increase of average efficiency. But such skill may be constantly wasted unless there is concurrent action between the surface authority and the subterranean authorities. From every point of view there would be an advantage in having them the same. In any event they must be the same as regards final control. The Commissioners of 1837 recommended that paving, sewage, and lighting should be under one authority in London.

The vestries have control over vaults, arches, and cellars under streets, and this may well be given to the same control as the authority controlling the Buildings' Acts and the streets. Minor Vestry Jurisdiction. The same observations apply to the control given to vestries over the erection of hoardings, the sinking of wells, the fixing of pumps and drinking-fountains, and the cleansing of footpaths and crossings. Few vestries discharge their statutory duties in these matters. One or two have sunk wells and fixed pumps; a few assist in the supply of drinking-fountains, but this is usually left in the hands of a benevolent society whose chief expense is for water; whilst as to the cleansing of footpaths, vestries are careful in winter to evade their duty, and harry the householders under an old statute of King George III.

Medical officers are appointed by the vestries to report on the sanitary condition of the parishes. Medical Officers. It is upon the report of these officers that the Board of Works proceeds under the Artisans Dwellings Act. They present reports to the vestries

on all matters within their province. Some reports are exhaustive and valuable ; others are poor and valueless. Some vestries pay their officers highly, others merely give them a retaining fee. In this matter unity of administration and procedure would be of untold benefit. Where the sanitation of the town is worst, the medical inspection is also the feeblest. A committee controlling matters of public health would soon reduce all to one system and to complete order. The same observations apply in a still more forcible degree to the Inspectors of Nuisances appointed by vestries. The theory of a witness before Mr. Ayrton's Local Taxation Committee, that "each vestryman is an unpaid sanitary inspector," is, unfortunately, an unpractical dream.

Rates.

The Vestries and District Boards are the agencies for the collection of public rates. They collect the Metropolitan Consolidated rate, for the purposes of the Board of Works ; a General rate, for the purposes of the School Board and for their own general purposes ; a Vestry Sewers' rate ; and a Lighting rate. The Poors' rate is sometimes also collected by the Vestry ; but the practice varies, according to the provisions of many local acts. The Poors' rate includes the expenses of the Guardians ; County and Lunatic charges ; Police rate, and costs of preparing registers, jury lists, &c. An extended Corporation may well consider the whole question of London rating, but at the outset there would be no difficulty in the Corporation settling the proportion of rate to be paid by each London parish, and then, by order under its common seal, requiring overseers to levy it, as many of the Vestries and district Boards now require the overseers of the parishes within them to levy their rate. The whole rate-collecting machinery would thus be adapted to the new system without much change.

Local ation.

A new council would also, no doubt, examine into the very difficult question of the incidence of local taxation. On all hands the present system is admitted to be unfair, but it is

by no means easy to devise a satisfactory substitute. In many American towns the Gordian knot has been cut by requiring every citizen to make a declaration of the total amount of his possessions, after paying his just debts. These amounts are then aggregated, and the rate levied upon the whole. As the amounts are published, it is supposed that the number of people who represent their possessions as less than they are, is equalled by those who are willing to pay a rate on a higher representation than the fact. In London, a man with £20,000 in Consols may live at ease in a house at a rental of £100 a year, whilst a tradesman who, after paying his just debts, has only £2,000 capital, must, for the purpose of his business, rent a shop at £100 a year. These two men pay the same municipal rates. In Boston the capitalist would pay ten times as much as the tradesman. Probably no such inquisitorial system would be accepted here, but the whole subject is one deserving the closest attention of an intelligent public body. London rates press very hardly upon tradesmen, and a School Board rate of 3s. 6d. per head of our population works more hardships here than a School rate averaging £1 per head in Boston.

The Vestries have powers under the Baths and Wash-
houses Act; but they have only been put in force in a few
places and by a few Vestries. These institutions ought to be
provided all over the Metropolis, as St. Martin's-in-the-Fields
and St. James', Westminster, have shown us they can be made
self-supporting. The boon conferred by such institutions on
the poorer classes of the people is incalculable.

Only a few of the Vestries have established mortuaries. A
recent grave scandal in the parish of St. Marylebone has drawn
attention to the condition in this respect of that great parish.
Ambulances and disinfecting-chambers are also wanting to
many Vestries. The enforcement of the Adulteration Act is
very uneven. There are other powers, as to bakehouses
inspection; powers under the Sanitary Acts; powers as to
lodging-houses and other matters, all of which would readily

Baths and
Wash-
houses.

Mortuaries,
Adultera-
tion Acts,
&c.

fall into their place in an unified central system. The varied benefits contemplated by numerous Acts of Parliament would no longer be lost to the districts most requiring them, and the health and convenience of the people would be attended to with a completeness and economy which is not now even approached.

Tramway
Jurisdic-
tion now
and under
new Cor-
poration.

Under the Tramways Act of 1870, the consent of the Vestries must be obtained to their construction, and also the consent of the Metropolitan Board. When these consents are obtained, promoters may proceed by way of provisional orders made by the Board of Trade, and afterwards confirmed by Parliament, or by way of a bill in Parliament simply. If a responsible central authority were created for the whole of London, the necessity for the controlling action of the Board of Trade, or for going through the process of a private bill in the House of Commons, need no longer exist. It might be necessary to have formal Parliamentary sanction, but even this could be safely dispensed with when there was a certainty that the whole bearings of the question would be adequately considered by a representative body. Their control would also extend to road locomotives, and to an examination of all railway schemes affecting the metropolis. The report of the Corporation on these would probably affect materially the decision of Parliament upon them, and enormously lighten its labours. At present, if a dozen railway or tramway schemes are presented to Parliament, proposing to tear up our streets and demolish our houses on lines of route selected by promoters, the people of London are practically unprotected. No Parliamentary Committee can adequately judge of the requirements of London in these respects, but a representative Council with local assistance would do so.

Ecclesias-
tical Juris-
diction.

There only remains a series of jurisdictions incident to Vestries as ecclesiastical bodies, rather than as Municipal organisations. These functions may in the first instance be well left in the hands of the ecclesiastical Vestry until such

time as a new Corporation may have time to consider their merits. There are income and expenditure affecting churches and parochial charities which belong to this class.

These varied functions are not such as tempt the ambition of the average Londoner. Vestry elections were expected by the framers of the Act of 1855 to be severely contested. Occasionally this is so, where some special agitation has been promoted, but frequently the number of persons electing is less than the number to be elected, and frequently there is no contest at all. As a rule, not one in a hundred of the inhabitants of the vestry area have any knowledge whatever as to the date of an election, or as to its results, or as to the names of the vestrymen, or their work, or anything about them.

Vestry
Elections.

An Act of Parliament passed in 1852, providing for the discontinuance—with certain exceptions—of burials within the metropolitan area, made provision for the establishment of Burial Boards in London, and also for the establishment of cemeteries. The Act has been repeatedly extended, and further powers given. There is a considerable number of Burial Boards within the metropolitan area. The Commissioners of Sewers of the City of London are the Burial Board for the City, and have under their control an enormous cemetery at Ilford. The Burial Boards outside the City have been generally appointed under the provisions of Sect. 10 of the Act of 1852, providing for the convening of Vestry meetings to determine whether the Act shall apply to the parish. Outside the City there are 27 Burial Boards in London. Their total income in the year ending Lady Day, 1880, was £43,817, of which the greater part was supplied by burial fees, but a deficiency of £6,955 was charged on the poor's rate. The expenditure was £45,155. The loan liability was £129,660. If the present City Corporation were accepted as the initial basis of a new Municipality, the committee which succeeded to the functions of the Commission of Sewers would assume the control now exercised by the various Burial Boards.

Burial
Boards

of London. The Secretary of State possesses a power as to making regulations as to interments. These regulations are of the most complete character, but when the cemetery system of London comes to be considered by an intelligent representative body, a question may well be raised whether the duty of a Municipal government to its citizens is confined to providing well-drained and accessible cemeteries, and whether it does not also extend to the provision of facilities for rapid and economical burial. This duty has been undertaken in Paris and some other cities, whereby the cost of performing this last service to humanity has been very largely lessened.

Vestries
and District
Boards :
Income and
Expendi-
ture.

The Metropolitan Local Management receipts in the year 1879-80 amounted to £2,549,837. Of this sum there was raised by rates £1,796,661, and by loan £753,176. The expenditure was divided as follows:—Street control, including paving, cleansing, and watering, £1,229,808; lighting, &c. £247,820; sewerage, £136,335; repayment of loans, &c., £329,826; salaries and collectors' poundage, £126,601; miscellaneous, £240,919. The outstanding loans amounted to £2,416,549.

Loans.

Audit of
Vestry
Accounts.

The Vestry accounts are supposed to be audited, but the auditors are elected by Vestries, and are not necessarily qualified persons. Their functions are supposed to be discharged by a verification of vouchers for expenditure. Technically, they have under the Act of 1855 a power of surcharge, but, curiously enough, there is no power of enforcing it. No surcharge has ever therefore been sustained, and the expenditure of funds levied by rates is not always limited to public purposes. One important London district in 1880 appointed no auditor at all.

Vestry
Reports.

The Vestries are required to prepare yearly reports of their proceedings. Some prepare books as voluminous and complete as a Boston School report, others are content with a few pages. There is no single matter dealt with in the same way, and many are not mentioned at all. Comparison of work is

therefore impossible. Some Vestries also publish, either at the back of the rate-warrants or elsewhere, a statement of the addresses of parish officers, and the situation of mortuaries, washhouses, fire-escape stations, and so on. Other Vestries do nothing of the kind, and the average Londoner has no conception of what Municipal conveniences exist, or where they may be found.

A provision is contained in the Metropolis Local Management Act of 1855 whereby the benefits of that Act may be extended to parishes adjoining the Metropolis with not less than 750 inhabitants rated to the poor. This may be done by Order in Council. A similar power might be granted in a new incorporating act, so that when the Corporation had settled the most useful boundary it would not be needful to come to Parliament with a special bill. But the question is one of much importance. Not merely are there large adjoining districts, like West Ham, with an immense urban population, but there are also within the present Board of Works area, districts in Lewisham, Plumstead, and elsewhere, which are essentially rural, and the retention of which within the Metropolitan limit is at least deserving of the most careful consideration.

In addition to the Corporation and City of London the Metropolis contains what are inaccurately termed "the Corporation and City of Westminster." The area of this City is supposed to be co-terminous with that of the Borough of Westminster, but the term "City" is as inapplicable to it as the term Corporation is inapplicable to the body of gentlemen who exercise authority within it. There is no Town Corporate with a Bishop, but there is a Cathedral Church. This Church of St. Peter, Westminster, traces back its history to the days of King Edward the Confessor, who having, when a refugee in Normandy, vowed a pilgrimage to Rome if God would free him from his distress, was afterwards, on ascending the English throne, relieved from this vow by the Pope on condition of his

Metropolitan
Boundary.

"CORPORATION"
OF WEST-
MINSTER.

expending a sum equivalent to the cost of his pilgrimage in raising a shrine to St. Peter. A monastery on the banks of the Thames, which had suffered much from the ravages of the Danes, was rebuilt, and endowed by charter with absolute jurisdiction over surrounding land. For more than 500 years the area around the Church of St. Peter's at Westminster was under the direct control of the Abbots and Monks of St. Peter, and, at the suppression of the monasteries, this was found to be by far the richest foundation in the kingdom.

"City" of
Westmin-
ster.

Henry VIII. changed the monastery into a College of Secular Canons under the government of a Dean, but in 1541 he again changed it into a Bishopric with a Bishop, Dean, and twelve Prebendaries, and for a diocese the whole County of Middlesex except Fulham. Since that time the term "City" has been applied to Westminster, and the name was not lost when the Bishopric was dissolved by King Edward VI. After having been placed once again under a Dean by King Edward, and restored to the monks by Queen Mary, Westminster was, by letters patent from Queen Elizabeth, erected into a College under the government of a Dean, Canons, and Prebendaries, and all the privileges and customs of the old monastery extended to it. Confirmatory letters patent were granted by King James I., with full manorial and other rights over the whole City of Westminster except the precinct of the Savoy.

Former
Divisions
and juris-
dictions.

These powers, which are of various kinds, are now never exercised; and a division of the city made in 1585 into twelve wards, each of them to be under the government of a Burgess appointed by the ecclesiastical rulers, practically no longer exists. These Burgesses were entitled to exercise the same authority as Aldermen of the City of London, and power was given to the Dean and Burgesses together to make orders for the good government of the inhabitants. An Act of King George II., passed in 1756, makes further provision with respect to the government of the city. Many other Acts of Parliament were subsequently passed, affecting cleaning,

paving, lighting, and the preventing of nuisances in the city, but the only municipal work now undertaken by the Dean and Burgesses of Westminster appears to be the appointment of an Inspector of Weights and Measures.

There are sixteen Burgesses and sixteen Assistant Burgesses, appointed annually in Easter week, according to old custom. The officers of the "Corporation" consist of the Dean of Westminster, a High Steward, a Deputy High Steward, a Town Clerk, a High Constable, a Crier and Mace-bearer, a Summoning Officer, a High Bailiff, and a Deputy Bailiff. We have not space to enter into an examination of the functions discharged by these officers. There is, moreover, a "Clerk of the Markets," but there are no markets; and there is a "Searcher of the Sanctuary," but Westminster has long ceased to be a refuge for the "abandoned miscreants" who, as Maitland tells us, formerly lived there in impunity and open defiance of justice under the charter of sanctuary of King Edward the Confessor.

The income of the "Corporation" consists of the sum of £500 a year, paid out of the Civil List, and the fines levied by the Court of Burgesses. Thus there are not many festivities; and the silver snuff-box, the property of the Corporation, is in more frequent requisition than the loving cup presented by Maurice Pickering, centuries ago. The whole institution is moribund; and when uniform regulations are made for the execution throughout London of the law as to weights and measures, and also for the performance of the formal duties now discharged by the Bailiff of Westminster, the "Corporation" may be extinguished, and its functions absorbed, to the advantage of everybody concerned. The £500, paid yearly out of the Civil List, is not under Parliamentary control, the amount of such list having been settled for the present reign at the time of the accession of Her Majesty. The income may be utilised for the present in compensating such of the officers of the Corporation as cannot be usefully enlisted in the service of a new municipal authority.

**TOWER OF
LONDON.**

In addition to the City of London there is another imperium within the metropolitan area, and that is, the government of the Tower. As a Royal palace and fortress, this is under the control of a Field Marshal as "Constable of the Tower," assisted by a Deputy Lieutenant, a full official staff, and a large body of magistrates. The Courts of Kings Bench and Common Pleas were formerly held here, greatly to the advantage of the City. The Sovereign frequently lived here, down to a period within 200 years, and the liberties and franchises of the Tower have been repeatedly the subject of examination in consequence of the conflicting claims and privileges of the City. They appear to have been finally set out and confirmed in letters patent granted by King James II.

**Present
Jurisdic-
tion.**

The area of the Liberties of the Tower has been curtailed by the Police Act, and under the Central Criminal Court Act and County Court Acts its criminal and civil jurisdiction would appear to have been to a large extent taken away. If it be still regarded as a Royal fortress, its shadowy jurisdiction may be permitted to remain if confined within the limits of the moat. But perhaps the time may come when, ceasing to be either a fortress or "a place of arms," it might safely be placed under the control of the same Council which directed the management of other places of public resort in London.

**COUNTY
JURISDIC-
TIONS IN
LONDON.**

All the schemes of London government reform introduced in recent years have provided for the constitution of the metropolis as a county to itself. At present it is situated in the counties of Middlesex, Kent, and Surrey, and contains within it the county of the City of London. In many respects the government of these counties remains similar to the government of other English counties, and with Lords Lieutenant, High Sheriffs, Justices of the Peace, and Clerks of the Peace, they take no cognizance of the enormous metropolitan population within them. The High Sheriff of Middlesex, who may be regarded as the principal civil representative of the Crown in the county, is elected at the same time as the Sheriff of the

City by the Liverymen of the City Guilds, meeting in Common Hall.

If London is constituted a county of itself it will be necessary to decide whether the privilege exercised by the Crown in other counties shall be extended to London, or whether the right of appointing its own sheriff shall be preserved. The Sheriffwick of Middlesex was first granted to the citizens of London by a charter of King Henry the First. Perhaps a satisfactory solution of the question might be found if the Crown were to resume the Sheriffwick of such part of the county of Middlesex as lies outside the metropolitan area, and to grant to the Corporation the Sheriffwick of such parts of the counties of Surrey and Kent as lie within such area. The new Corporation might then appoint two sheriffs, one with jurisdiction on the north side of the river, and one with jurisdiction on the south side.

The special Acts which have been passed providing for the holding of two sessions of the Peace in Middlesex every month may be adapted for the metropolitan area, and the Surrey Sessions be confined to the county outside the metropolis. The various matters of county control would be assumed by a new Municipal authority, and an adjustment made of the proportionate rights of the district in existing lunatic asylums and other property. The necessity for separate rating in respect to county matters would be removed. With the magistracy of aldermen gone, with stipendiary magistrates exercising jurisdiction over the whole area, and with the licensing authority changed, there would scarcely remain any useful purpose to be served in London by the perpetuation of an unpaid body of Justices of the Peace.

Under the Elementary Education Act, 1870, London was made the subject of special treatment. The whole metropolis was united into one school district, with ten divisions for electoral purposes. The desirability of establishing ten separate School Boards in London was the subject of much anxious thought

on the part of the promoters of the Education Act, but the balance of advantage pointed to one Board for the whole of the metropolis. The decision has been attended with the happiest possible results. It was found that a public body to which the Legislature had assigned almost plenary power in educational matters was an object of ambition to a class of men who had never before volunteered for municipal work. Men occupying prominent positions in the educational world, or who had formed through experience or study pronounced opinions upon educational questions, were found willing to devote several hours a week from their busy lives to the work of laying the foundations of an educational system for the metropolis. And nobly has that work been performed. During the first nine years of its life the Board settled finally the character of the public education which should be given, the limits to which it should extend, and the principles which ought rightly to control the government of a vast educational system in London. That work is now done, and large numbers of children are receiving in London Board Schools a substantial and practical educational training.

Class of
Members.

With their work accomplished, the founders of the system have in some cases withdrawn themselves from the Board, and their places have been taken by others, who are not perhaps all of the same type. But the machinery is now perfected and at work, and little remains but to adapt it to the extended conditions of the town, and watch over its smooth running. Even if it were true that there were depreciation in the type of members of the School Board, as is sometimes alleged, this would not therefore furnish any ground for the assertion sometimes made that the necessary tendency of elected municipal bodies is to depreciate in character.

Number of
Children
and School
provision.

Ten years ago it was estimated that the proportion of children between 3 and 13 years of age in England and Wales was 23·58 per 100 persons, but that in London the proportion was only 20·86. If this proportion be applied

to the recent census of the district over which the London School Board exercises its sway, it will be found that the number of children of school age in the metropolis is 799,437. It has been found that about one-seventh of the children in London belong to the classes which are able to pay 9d. a week or upwards. Deducting this one-seventh, there remain in London 685,240 children with respect to whom the Board have the responsibility of seeing that they receive efficient elementary education. In certain cases also the Board is now entitled to require attendance at school of a considerable number of the 70,000 children between 13 and 14 years of age. It is needful, however, to make many deductions on account of the necessary absence of children from various causes, so that the total number of school places which ought to be absolutely provided is somewhat more than 600,000. The present provision in efficient voluntary schools in London is 266,071, and in Board schools 236,024, making a total of 502,095. There is, therefore, still a great deficiency of school accommodation; but as schools for nearly 100,000 children are already in various stages of progress, it is probable that before very long this great educational agency will be abreast of the necessities of the time. The effect of the system in London has been to weed out the inefficient class of voluntary schools, so that those now remaining are well able to hold their own and supply a distinct public want, as may be judged from the fact that only two were transferred to the London School Board in 1880-81.

The buildings of the Board are erected with great Buildings, care and solidity, and the convenience and completeness of Character of Teaching, &c. their arrangements are the result of the fullest consideration and adaptation of means to an end. The general regulations as to subjects taught are of course controlled by the new Code issued by the Education Department at Whitehall, but the excellence of the teaching is indicated by the fact that the percentage of passes in reading, writing, and

arithmetic is nearly 6 per cent. higher in London than in the provinces. The actual average of education is also rising fast; in 1878 1 in 5 of the children reached the Fourth Standard, in 1881 the number had risen to 1 in 3.

Cost.

The net expenditure on school maintenance per child was £1 12s. 8d. in 1874, and £1 12s. 9d. in 1881; but the gross cost has been recently some 25s. per head higher in consequence of the enormous number of new schools; this cost will, however, rapidly lessen as the school accommodation approaches completion. The distribution of the teaching staff is arranged on the principle of allowing to a head teacher or a pupil teacher 30 children, and to an assistant adult teacher 60 children. The average salary of an adult male teacher is £144, being £23 more than the average of provincial schools; the average of an adult female teacher, £108, being an average of £36 more than in the provinces.

School Attendance, &c.

At present the educational system of London suffers in comparison with many others, especially in America, from the absence of efficient normal schools and training colleges. The School Board controls, through a Bye-laws Committee, the attendance at both Board and voluntary schools throughout the metropolis, but the percentage of average attendance has never been higher than 80·4—the attendance in 1880. This compares well with other towns, such as Birmingham with 73, or Bristol with 65, but is not a satisfactory final proportion. The working of the compulsory law is found to be attended with greater harshness since the Summary Jurisdiction Act of 1879 changed the penalty from fine and imprisonment to fine and distress. The School Board has been the means of rescuing large numbers of children from vagabond life. It has three Industrial Schools under its own management, and—reckoning places elsewhere—has 3,150 children in schools of this class. Of these children more than 90 per cent. turn out well. The conjoint working of the London educational system and of the Industrial Schools Acts is rapidly reducing

juvenile crime in the metropolis. In 1870 the number of juvenile commitments was 10,000, and in 1880 very little more than half that number. Truant boys, and boys over whom parents have no control, are sent for short periods to a truant school under the control of the Board. The discipline at the school is severe, but judging from the fact that the average attendance at school of children after leaving it is 92 per cent., it would seem to be effectual.

The School Board for London is a remarkable illustration of the possibility of a central authority controlling the details of a great metropolitan work. Whilst the School Board lays down the general principles upon which particular questions are to be decided, the actual detail work is carried out by officers working under the direction of committees. The members of each of the ten divisions meet also as a separate committee to consider the requirements of the division. They control for the division the action of the Superintendent and Visitors—officers whose function is that of enforcing attendance of children at school. They also exercise a general control over the appointment of Managers, and part of the action of the divisional committees. It is usual to place three or four schools in the same neighbourhood under the control of a body of ladies and gentlemen known as School Managers, who visit the schools, watch the conduct of the teachers, examine the condition of the buildings, advise upon the fee to be charged in new schools, decide upon applications for remission of fees, examine and select candidates for the post of teacher, and otherwise act in the management of the schools. As a rule their action is confirmed when necessary, and teachers or assistants selected by them are generally appointed by the Board. School Managers are appointed by the School Board on the nomination of a majority of the members of the Board for the particular division in which the group of schools to which they are appointed is situated. The service which these ladies and

Details of
School
Board
Work and
Manage-
ment.

gentlemen have rendered throughout London has materially assisted the School Board system, and they would probably remain in any future system. They very usefully supplement the local knowledge and control of the divisional members.

Income and
Expendi-
ture of
School
Board.

The capital expenditure of the Board for the year ending March 31, 1881, was £566,375. Of this sum £395,420 was expended in the purchase of land and erection of buildings, and £170,955 in payment of interest and the repayment of principal on loans. The current expenditure of the Board for the same period was £668,981. This sum included £53,116 for administration, £39,021 contributions to industrial schools, £10,498 for sundry fittings and furniture, and £566,346 for school maintenance. This latter sum was on an average attendance for the year of 198,395 children. Amongst the expenses of school maintenance were:—Salaries of teachers, £435,053; furniture and cleaning, £32,633; rent and rates, £31,626; books, apparatus, and stationery, £28,905; repairs, £14,134; fuel and light, £12,150; sundries, £11,843, making a gross cost per child of £2 17s. 1d. Towards this cost in the same period the Board received from sources other than loans or rates the sum of £241,394, being at the rate of £1 4s. 4d. per child, and making the net cost £1 12s. 9d. The receipts included £152,288 for Government grant, £81,639 for school fees, and £7,465 from sundry sources. The Government grant averaged 15s. 4d. per child, and the school fees 8s. 3d. per child. The total capital and current expenditure of the year was, therefore, £1,235,356. Towards this sum there were actually received of Parliamentary grants £163,469, and from loans towards the capital expenditure £395,420, making together £558,889, and leaving a net expenditure of £676,469. Towards this there was received from rates during the year £619,623, being at the rate of somewhat over 6d. in the pound.

Loan Li-
ability of
School
Board.

The liabilities of the Board at the end of the year were £4,349,013. Of this sum £3,446,767 was borrowed from

the Public Works Loan Commissioners, and £571,600 from the Metropolitan Board of Works. The balance represents other liabilities of the Board. The total expenditure for purchase of land up to the end of March, 1880, was £1,579,447, for building of schools £2,287,189, and for school furniture £113,649. The total amount of loans repaid is £157,151.

There are few institutions in London that could be so readily absorbed into a central municipal system as the School Board. As a matter of convenience and for the purpose of avoiding needless friction, it might be wise to omit any provisions for this purpose from a new incorporating Act, and the matter might be relegated to the consideration of the new Corporation, who might, if they thought fit, afterwards elaborate a scheme upon the matter; but with the London educational system settled and solidified, its working might be very safely entrusted to an Education Committee of the new Council. There would in such event be upon the Council many members of former School Boards, and thus the continuity of its life would be maintained. A committee of 40 members might contain representatives from every part of London, and might very well have referred to it the whole question of the provision of public libraries. The Union and District Schools, and also the Industrial Schools, would be under its control. The control of the City of London School and the Freeman's Orphan School would be transferred to it, and probably effective action would be taken with regard to the Charterhouse School, Christ's Hospital, and other educational institutions.

A representative Central Council in London controlling the education of our people, the maintenance of our poor, and the provision of libraries and recreation grounds for the public, would be likely to take useful action in the direction of the utilisation of the vast endowments left for the education and assistance of the poor. Some years ago the London School Board, after investigating into the facts as to some of these

School
Board
under
Municipal
System.

Utilization
of Endow-
ments.

endowments, the administration of which is now in the hands of City parochial authorities and of City Livery Companies, made a claim in the interests of London elementary and suggested industrial education upon such funds of about £160,000 a year. This claim only represented a small portion of the funds which may be ultimately found available for public purposes in London. But the London School Board, although representing by direct election nearly four millions of people, has not been able to enforce its claim, and those who are now in possession of these funds pay no regard to the suggestions and requests of the Board.

Endow-
ments
under new
Corpora-
tion.

When a Central London Council comes to take this question in hand, a practical result may be confidently anticipated. The right to re-appropriate these endowments for educational purposes was claimed by the School Board on many grounds, and especially in accordance with the principle of the 30th section of the Endowed Schools Act, 1869, which provides for the appropriation to educational purposes of endowments for the giving of doles in money or kind, marriage portions, redemption of prisoners and captives, relief of prisoners for debt, loans, apprenticeship fees, and other purposes which have failed or become insignificant in character while the income has increased abnormally. The circumstances of parochial and other endowments in the City of London bring them directly within the provisions of this statute. Where the property of the endowment is in City land or houses it has enormously increased in value, but the objects of it have in some cases disappeared altogether. Where the gifts to the poor are limited to City areas, there are now no poor within such areas; where money is left to apprentice boys, there are now no boys to apprentice; and it is a common principle of equity that the charitable objects originally intended should be effected by as near a re-appropriation as may be. At present the trustees of these endowments cannot find outlets for them; and the City parish authorities alone, pay more than £10,000 a year out of

charity funds towards lessening the poor rate paid by householders in wealthy City parishes.

The whole question is one of much intricacy, but the facts are becoming more fully known, and when a representative body has completely ascertained them it will be able to suggest such a reappropriation as shall be in accordance with precedent, and, whilst duly regarding the intention of founders, may also be just to the poorer citizens of the capital for whose benefit the funds were mainly intended.

In dealing with the existing forms of government in London it is not necessary to say very much with respect to the administration of the Poor Law, except so far as such administration presents features peculiar to the metropolis. For Poor Law purposes London has been dealt with specially since the passing of the Houseless Poor Acts of 1864-65, and the completer measure known as the Metropolitan Poor Act, 1867. For Poor Law purposes London is divided into five districts, and thirty unions or parishes. The variations in population and rateable value between these thirty areas, each under its separate Board or Guardians, is very considerable. About two-thirds of the Guardians are elected 'by voting papers, each householder having one vote for each £50 rateable value of his house up to £250. He may thus have six votes if his rent is over £250, and if he is also owner of such a house he would have six more votes. These votes cannot, however, be cumulated. The number of elected Guardians is supplemented by nominated Guardians, a body which includes all the Justices of the Peace.

Since 1867 a Metropolitan Common Poor Fund has been available for the maintenance of lunatic and insane poor; of persons suffering from contagious and infectious diseases; for the payment of salaries, of compensations, of registration fees, of vaccination fees, and other matters; the relief of casual paupers; and a considerable portion of the cost of the maintenance of indoor poor. This fund is levied on the rateable value of the

POOR LAW
ADMINIS-
TRATION
IN
LONDON.

Metropo-
litan Com-
mon Poor
Fund.

whole metropolis, and covers 42·3 per cent. of the cost of poor relief in London. The amount paid to this fund in 1880 was £769,648. Under this system the richer districts of London contributed to the poorer the sum of £171,591.

Poor Relief: Indoor and Outdoor Relief.

The total amount paid for Metropolitan Poor Relief in 1880 was £1,817,972, being about 10s. per head of the population, and equivalent to a rate of 1s. 5½d. in the £ (the lowest rate for ten years, with the exception of 1877, which was the same). There was expended in 1880 on indoor relief (which included inmates of workhouses, infirmaries, separate and district schools, asylums for imbeciles, fever and small pox hospitals, certified schools, institutions for deaf, dumb, and blind, convalescent homes and training ships) £513,775, and for outdoor relief £198,422, total £712,197. The outdoor relief is, now less than one-half of what it was ten years ago.

Statistics of London Pauperism.

The number of paupers in London in 1880 was, indoor 48,251, outdoor 50,665, total 98,916, or 27 per 1,000 on estimated population. In 1871 the proportion was 47 per 1,000. In December, 1880, there were in twenty infirmaries and sick asylums, 7,944 persons; in four Metropolitan District asylums, 4,726; in seven asylum hospitals, 836; in forty workhouses, 25,362; and in eighteen pauper schools and one training ship, 11,026. Forty-seven dispensaries have been established for the benefit of the outdoor poor, at which more than one million prescriptions were made up in 1880.

Metropolitan Asylums Board.

The Metropolitan Poor Act, 1867, provided for the combination of unions and parishes into asylum districts, and the erection, support, and maintenance of asylums for the relief of the sick, insane, or infirm metropolitan poor. A body, since known as "The Metropolitan Asylums Board," was incorporated as a Board to manage asylums provided in pursuance of this Act, and the whole metropolis was combined into a district, termed the Metropolitan Asylums District. The cost of managing the asylums is defrayed rateably over the whole metropolis, but the expenses of inmates are chargeable to the

unions or parishes whence they come. Of the sixty members of the Board fifteen are nominated by the Local Government Board, and forty-five elected by the unions and parishes. The Board have purchased sites and built hospitals in various parts of London ; but that part of their jurisdiction which extends to the poor suffering from infectious disease has been the subject of much adverse action on the part of inhabitants of the districts where their hospitals were placed. After much litigation, it has been decided that the Act of 1867 does not confer upon the Board any right to maintain a hospital if it should prove to be a nuisance to the district in which it is situated. There is much evidence to show that small-pox hospitals become nests of contagion to surrounding districts, and this part of the work of the Board has been attended with extreme difficulty. Some of its hospitals have been closed, and it is not improbable that the system of aggregating large numbers of patients under the roof of one single hospital will receive reconsideration.

The Board expended in 1880 £373,377. Of this £91,790 was expended in the maintenance and funeral of patients. The other items of expenditure are concerned with the maintenance of the hospitals under the charge of the Board, and range from a sum of £32,243 for the salaries of officers, down to the interesting item of £861 for tobacco and snuff. The local expenditure was divided amongst the hospitals under charge of the Board as follows:—Caterham Asylum, £52,525 ; Leavesden Asylum, £46,341 ; Darenth Schools and Asylum, £30,606 ; The Exmouth Training Ship and Infirmary, £22,177 ; Deptford Hospital, £21,875 ; Homerton Fever Hospital, £15,644 ; Homerton Small-Pox Hospital, £10,384 ; Stockwell Fever Hospital, £9,702 ; Fulham Hospital, £7,723 ; Stockwell Small-Pox Hospital, £6,566. The central office expenses were £5,594. The amount of loans repaid, £18,493. The total outstanding liabilities of the Metropolitan Asylums Board on the 26th day of March, 1881, was £873,649.

Income and
Expenditure of
Metropolitan
Asylums
Board.

Central
Control of
Poor Law
system.

The whole working of the Poor Law system in London is under the direct control of the Local Government Board, but the great necessity of the situation is the establishment of a central municipal authority. Such authority would be able to reduce to a system the varying practices of different Boards as to the method of dealing with applications for medical aid, for poor law relief, and other matters. Such an authority would also control the workhouse system of the metropolis, classify completely the inmates, and distribute the cost of infirmaries and sick asylums over the whole metropolis. It would also probably extend the Common Poor Fund system to the whole poor law expenditure.

Ultimate
transfer of
Boards of
Guardians
to new Cor-
poration.

Owing to the controlling hand of the Local Government Board, the action of the Boards of Guardians in London is not so widely varying as that of the Vestries and District Boards. But if the whole work of poor relief could be directed from an administrative centre, there would be a great saving of cost and a great gain in efficiency. It is not likely that in the first instance any proposal would be made to transfer the poor law system to any central municipal Council, but before such council had been long constituted the advantages and the necessity of such a transfer would become apparent, and means taken to effect it. The performance of the various duties now discharged by boards of guardians could be discharged by local committees, and there can be but little doubt that the transfer of such functions to such committees would endow the latter with sufficient importance to make them objects of legitimate ambition to good men in each district, and especially to the better class of those who have hitherto been discharging the work of Poor Law Guardians. The advantage of having a directly elected central council, controlling expenditure upon workhouses, dispensaries, infirmaries, union and district schools, and other matters, would be shown in an enormous saving of the cost of supply, and in a unification and systematisation of procedure which would be of great advantage. . .

It is possible that in some form the control of the Local Government Board might be usefully continued for a time, but that might well remain for decision after a full examination of the situation, and an estimate of the capacity of the new council. The position of the Metropolitan Asylums Board and its very peculiar jurisdiction would necessitate the consideration by the new Corporation at a very early period of the whole question of poor relief, and there can be no doubt that the consolidation of system and the direct control of all expenditure which would prove advantageous in all other matters of municipal government, would also be found beneficial here. The Royal and other Hospitals of the Metropolis would come under an even more direct control than that which would exist through members of the Council being appointed governors.

With the classification of the poor in separate workhouses ; the establishment of casual wards ; a settlement of the character of the labour test ; the extent and nature of gratuitous medical relief ; the settlement of the principles of out-door and in door relief ; of the method of dealing with the houseless poor, of the sick and infirm poor, and the poor suffering from contagious disease ; with the care and classification of the lunatic and insane poor ; the control of public vaccination ; and the control and adaptation of existing charities and charitable foundations, a Committee of the new Corporation, composed of representatives from various metropolitan districts, might occupy itself and the Corporation for a lengthened period. But the result would be in all respects for the public advantage.

The union of parish clerks, for the preparation of tables of mortality, first made in 1562 in the various parishes of the metropolis, and continued down to the present century, was a purely voluntary union. For a long time the parishes acted together for this purpose, and London came to be regarded as the area of the 148 parishes included in the bills of mortality. The union of parishes for this purpose, commencing with the defection of St. George's, Hanover Square, in 1823, was gra-

Final Control by new Corporation.

Result of Central Control.

Registration Returns.

dually broken up. The mortality returns previously supplied by the parish clerks have now been collected under the provisions of the various Registration Acts. The metropolis of the Registrar-General is nearly, but not exactly, coterminous with the jurisdiction of the Metropolitan Board of Works. For the purposes of Registration London is divided into five main divisions and twenty-eight registration districts. The number of registrars and assistant registrars in each district varies according to the population. The number of officials, exclusive of those at the central office, is between two and three hundred. The cost of the central office is defrayed by the imperial Treasury. The cost of the local registrars is defrayed out of the London Poor-rate, and their appointment is in the hands of the various Boards of Guardians.

**METRO-
POLITAN
POLICE.**

The police force of London is under two separate and independent jurisdictions. The management of the police force controlling the area of the City is in the hands of the Common Council of the City. The management of the metropolitan police, controlling a large area known as the Metropolitan Police District, is appointed by the Home Secretary. The inhabitants of the metropolis outside the City of London are therefore deprived of that control over the forces of public order which provincial corporations to a large extent possess. They are at the same time required to defray by rate the same proportion of its cost.

**Necessity
of Uniform
Police
System.**

Whatever may be the proper hands into which the control of the London police should be given, there can be no question that the present duplicate system must be abolished. Some years ago Sir Richard Mayne pointed out that "the existence of a detached police force in the heart of the metropolis is at variance with the principles upon which police are established in every other town in the kingdom." The Commissioners of 1837, condemning the duplicate system of police as it then existed, say, "We can see no possible course for the establishment of an efficient police through the

metropolis between placing the whole under a metropolitan municipality and entrusting the whole to commissioners or other similar officers under the immediate control of your Majesty's Government." A vigorous attempt was made in 1839, by Lord Melbourne's administration, to include the City police in the metropolitan system. With respect to the City police at that time, a committee of the House of Commons had reported that "if a scheme should be contrived for increasing vice and crime, nothing could be better calculated than the system of police in the City of London." "In my whole experience," said Lord Brougham, "I have never seen so strong a censure, so unsparing a condemnation, passed upon any system whatever; above all, upon any system venerable from its antiquity, most of all, upon any system touching nearly upon the attributes of justice!" With their own system condemned by every committee of the House of Commons during the preceding forty-five years; condemned by Lord John Russell, Sir Robert Peel, and every leading man in and out of Parliament, the City nevertheless succeeded—by means which Lord Brougham denounced in scathing language, a few years later—in defeating the attempt of the Government to unify the metropolitan police force.

We have already mentioned the ignominious failure of Sir George Grey, in 1863, in his attempt to amalgamate the two police forces. It was the last of the many recommendations of the Commissioners of 1854 which he endeavoured to carry into law. So it remains that at present the governing statutes of the metropolitan and City police forces are the 2 & 3 Vic., c. 47, and 2 & 3 Vic., c. 94. The Treasury do not contribute to the City Police Force as they do to the Metropolitan Force, so that the City now pays a large sum which would be recouped by the Treasury if the system were unified. It is not necessary here to examine the special functions of this civil force, or the manner in which they have been discharged. Some of those functions are undoubtedly

Present
Control.

such as should be in the hands of a municipal authority. The inspection of cabs, omnibuses, public carriages and horses, the regulation of street traffic, the abatement of the smoke nuisance, the inspection of lodging houses, and matters of that kind, clearly come within this category.

Principle
applicable
to Control
of Police.

Lord John Russell laid down the true principle of police control when he said that it ought to be in the hands of those who are responsible for the peace of the town. In a certain sense, therefore, the object contended for by the City, notwithstanding the unprincipled manner in which it was pursued, was a constitutionally just one. With the control of our police in the hands of Government, the responsibility which citizens should bear in the maintenance of the peace of their town—a responsibility which was fully accepted in all our ancient systems of local government in England—is seriously lessened, and one of the most powerful securities for public liberty removed. In London, at the present moment, is a disciplined army of 10,000 men, trained to military movements, unaccountable to either Parliament or the people, but under the absolute control of the Home Secretary of the day. Such a state of things may be not untruly described as a usurpation of popular rights.

Police
under new
Corpora-
tion.

A new central authority, responsible for the preservation of public order, ought to have the direction of the civil force through which such order is to be maintained. A provision for the transfer of the metropolitan police force from the Home Office to the new Corporation might be included in its constituting Act. But there are many difficulties and jealousies in the way; and, indeed, there is an influential class of persons who are anxious to place the whole police force of the country under the direct control of the Government. The introduction of such a provision in a constituting Act would therefore excite much opposition from people who might otherwise be willing to accept the principle as a measure of London reform. It would, perhaps, therefore, be wiser to let the matter stand

over. The City police would become an appanage of any municipality which absorbed or extended the City, and the proposition in the Municipality Bill of 1880, that the outside force should be transferred, after a scheme to be settled by the Home Secretary, might indicate a safe solution as to the rest.

The present metropolitan police district extends 15 miles from Charing Cross. The new police district might be coterminous with the new municipality, whenever its boundaries are settled, and the rest of the present police district be absorbed in the various counties to which it may belong.

The City police in 1880 cost £100,601, of which the amount expended in wages was £70,698. It is now a very efficient body.

The total expenditure on the Metropolitan Police Force for the year ending March 31, 1881, was £1,176,074. The income from rate warrants issued to the various places within the Metropolitan Police District was £555,843; from Imperial funds, £451,181; from amounts received from various persons and authorities for the special service of the police, £127,179; on account of carriage licensing, £27,655; and some minor receipts. The expenditure included a sum of £118,005 contributed towards the Police Superannuation Fund. This sum forms the main income of a fund which now amounts to more than £150,000.

The metropolitan police force consisted at the end of the year 1880 of 25 superintendents, 603 inspectors, 922 sergeants, and 9,393 constables, making a total of 10,943. There was an increase of 245 during the year, a number which could scarcely be considered excessive, having regard to the fact that in 1880 70 miles of fresh streets and 24,945 houses were added within the district. The duties of the force are, upon the whole, efficiently performed. The metropolitan police discharge many duties in addition to the primary one of the protection of the town. No less than 10,860 children and 3,338 adults were reported as lost or missing; 29,297 stray dogs were seized by

Metropolitan
Police District.

City Police
Cost.

Metropolitan
Police :
Cost.

Strength
and Work
of Police
force.

the police ; and proceedings were taken against 899 persons for furious riding or driving. The lost property department of the police received 16,849 articles, of an estimated value of £22,000 ; these articles were returned to their owners when found. The police, under the Common Lodging House Acts, exercised inspection over 1,439 non-registered lodging-houses and over 1,235 registered houses, accommodating 26,071 lodgers. The control exercised by the police over public locomotion involved the issue of 12,261 licences to hackney and stage carriages, and 20,446 to hackney and stage drivers.

LONDON
CABS.

The first Act affecting hackney carriages in London was passed in 1662, and from that time down to the year 1869, the Imperial Parliament has regulated by statute this branch of public locomotion in London. In the reign of Charles the Second the hackney carriage license of £5 was applied towards the cost of paving and sewerage. Under William and Mary an increased duty was applied towards liquidating the cost of the French war, and a long series of subsequent Acts, now repealed, made various provisions for the regulation of hackney carriages, and for the appointment of commissioners to deal with offences. It is, however, to be noted, that down to 1831 all such offences were dealt with by civil process. Between 1831 and 1869 eight Acts of Parliament on the subject have been passed, and they now embody the laws by which London hackney carriages are controlled. There does not exist on the Statute Book any more unpractical and arbitrary body of laws.

Hardships
of existing
Law.

The placing of London hackney carriage control in the hands of the police, and the reference to a police tribunal of even the most trivial offences, is a matter as to which a useful body of public servants have just cause of complaint. The wearing of a defaced badge, the carrying of too many passengers, the plying for hire elsewhere than on a standing, the taking—even under special agreement—of an excess fare, or even the absence of a check-string, are made matters

punishable by fine and imprisonment. But whilst in these cases a cabman can be at once compelled to go to the nearest police station, a hirer may defraud the driver of his fare, or even damage his cab, without the driver having any remedy, except by summons against some person unknown. The fares are arbitrarily fixed for Highgate Hill as for the Strand; for day and for night; for fine weather and for deep snow. Any agreement to pay more than the fare is invalid, but any agreement to pay less than the fare is good. Such laws could only be made by an overtaxed Legislature unfamiliar with the circumstances of the trade.

It is necessary, at the earliest possible moment, to relieve the Legislature of all control over London locomotion, and to give it to a representative body, before which all interests affected may be properly heard. A civil tribunal may well deal with all civil offences, and the functions of the police in the matter be confined to cases of intoxication, furious driving, injury to person or property, assault, and such other matters as come rightly within their province. In other towns the control of all public locomotion is, to a large extent, in the hands of a representative authority. It is right and just that it should be so in London. Such body would make regulations for all public locomotion, and would also be the licensing authority, and thus, through themselves or through commissioners appointed for the purpose, would possess as much control over civil offences, and over the whole trade, as the public interest could demand.

Control of
Locomotion under
new Corporation

The control of the two rivers of the metropolis, the Thames and the Lea, is in the hands of two bodies, known respectively as the Thames Conservancy Board and the Lea Conservancy Board. The Corporation of London exercised the right of conservancy of the Thames from Staines Bridge to Yantlet Creek in Kent from a very early period down to the year 1857. The claim of the City rested upon ancient grants of the Crown and on long-continued usage, and the power was exer-

THAMES
CONSERVANCY
BOARD.

cised by what was known as the Thames Navigation Committee of the Common Council. In 1857 (by the 20 & 21 Vic. c. 147) the Thames Conservancy Board was constituted, and the exclusive jurisdiction of the City abolished. The constituting Act provided for the appointment of twelve conservators, some of whom were by virtue of their official positions better acquainted with the work likely to devolve upon such a Board than were an accidental committee of the City Corporation. The bed, soil, and shores of the river are vested in the Conservators, and they have extensive powers of control over the river traffic. In 1864 the number of Conservators was increased to 18, and finally in 1866, by the Thames Navigation Act, the number was increased to 23. Prior to the passing of this latter Act the jurisdiction of the Conservancy Board had been co-terminous with the former jurisdiction of the Corporation—that is to say, from Staines Bridge to Yantlet Creek in Kent; and the control of the Thames and Isis from Staines to Cricklade in Wiltshire was vested in a separate body of Conservators possessing varied and incongruous qualifications.

Constitu-
tion of
Board.

The Thames Navigation Act, 1866, for the first time placed the control of the whole river, from Cricklade to the ~~Medway~~, under one Board. This Board now consists of the Lord Mayor of London *ex-officio*, two Aldermen of London, four members of the Common Council of the City, the Deputy-Master of the Trinity House, two members nominated by the Lord High Admiral, one by the Privy Council, one by the Trinity House, two by registered ship-owners, two by owners of lighters and steam tugs on the river, one by owners of river steamers, one by dock owners and wharfingers, one by the Board of Trade, and four by the persons who were qualified to be Commissioners under the Act of 1795, which was the governing Act of the Conservators of the Higher Navigation before their absorption in 1866.

Nature of
River Con-
trol.

The control exercised by the Conservators over the river has been of great benefit. Locks have been re-built; old

mooring stations have been repaired, and new ones constructed; weirs have been repaired; the navigation has been improved, and strenuous efforts have been made to exclude from the river the refuse of paper mills and the sewage product of the towns upon its banks. Great as has been the success attending many of these measures, it is not possible to anticipate any complete results, so far as purification is concerned. The enormous increase of the riparian population, now several hundred thousand in number, and the increasing use of chemical manures, render absolute purity in our great metropolitan river unattainable. When the sewage of all riparian towns is excluded, we may expect to have a stream which will be inoffensive even in the greatest droughts of summer, and which may well supply the metropolis with water for public purposes and for baser domestic uses, but no process of purification can make it fit for the permanent potable water supply of the capital.

The accounts of the Boards amalgamated in 1866 are kept separate, and the funds of each made available for the portion of the river to which they apply. The total net receipts of the Lower Navigation Fund for the year 1880 were £80,550. This sum included £36,327 for tonnage dues, £8,921 for tolls, £8,029 for pier dues, £2,800 from water and canal companies, and £6,099 for rents for accommodation. The expenditure for the same period was £88,636, and was mainly incurred in connection with the maintenance of the navigation, dredging, repairing locks, weirs, and piers, inspection of explosives, removal of wrecks and obstructions, and so forth. The capital account of the funds shows a sum of £102,400, borrowed on the security of the tolls.

The accounts of the Upper Navigation show receipts £27,691 16s. 1d., and expenditure £21,198 18s. 11d. The chief items of receipts are contributions from the water companies, £12,050. Considerable expenditure on capital account is still going on in this part of the river.

Income
and Expen-
diture :
Lower
Naviga-
tion.

Income
and Expen-
diture :
Upper
Naviga-
tion.

LEA CON-
SERVANCY
BOARD.

The Lea Conservancy Board was constituted by a private Act of Parliament in the year 1868. Prior to that date the control of the river had been in the hands of trustees appointed in accordance with various Lea Navigation Acts. The number of conservators under the Act of 1868 is thirteen. Five of these are appointed by persons interested in the district through which the river runs; two by the New River Water Company; two by the East London Water Company; one by the Corporation of the City of London; one by the Metropolitan Board of Works; one by barge owners, and one by riparian towns. This Board controls the river Lea and its tributaries from its source in county Bedford down to the limit of the Thames Conservancy jurisdiction, 200 feet below Barking Bridge. Its powers are analogous to those possessed by the Thames Conservancy Board, and include the control of the navigation, the traffic and all matters affecting the purity of the river. As to this latter point, however, the same observations apply as have already been made as to the larger river. Notwithstanding the efforts of both bodies of conservators, the water of both rivers is, as is hereafter shown, slowly but surely deteriorating, and, however useful for other purposes, they cannot any longer be made properly available for the supply of drinking water.

Lea Con-
servancy :
Income
and Expen-
diture.

The receipts of the Lea Conservancy Board for the year ending March 31, 1881, were £24,040, of which £15,468 were from water rentals, and £3,557 from tolls. The payments were £23,660. Of this sum there was interest on loans £7,764, and sinking fund, £1,500. The cost of works and repairs was £8,245, and £1,000 was paid as remuneration to the Conservators. The remaining charges were chiefly for establishment purposes. The debt of the Board on April 1, 1881, amounted to £184,367, secured by debentures.

Rivers
Conser-
vancy
under new
Corpora-
tion.

The Commissioners of 1854 expressed the opinion that the management of the Thames navigation was not in harmony with the ordinary municipal duties of the Common Council, and in coming to consider how far the control of our metro-

politan rivers ought to be in an elected municipal body, the cogency of this opinion must be admitted to be as strong in relation to such a body as it was thirty years ago in relation to the Common Council. It would be a hazardous experiment to absorb these two Conservancy Boards into a new municipality, trusting to the chance of members being elected to the municipality possessed of adequate technical knowledge to control the work of the present Boards through a Conservancy Committee. A safer course to pursue would be to leave the Boards in the first instance untouched, save that the seven members of the Thames Conservancy Board now sent from the City Corporation should be nominated by the new municipal authority, and that the six members of the Lea Conservancy Board, now nominated by the water companies, Corporation of London, and the Metropolitan Board of Works, should be replaced by a similar number to be nominated by the new municipal authority. The future relations of the two Conservancy Boards to the Municipal Council might then very well be left for future discussion and arrangement. The Council would, through its representatives, obtain a substantial initial influence at the councils of the Conservancy Boards, and if, upon mature consideration guided by experience, it were found desirable to strengthen such influence, there is no doubt that Parliament would readily hearken to any application by the Council in that direction.

The water supply of London is now provided by eight private companies. The "New River" Company takes its supplies from springs in Hertfordshire and from the River Lea; the "East London" Company is chiefly supplied from the River Lea; the "Kent" Company is supplied from wells sunk in the chalk; the other five companies, the "Chelsea," "West Middlesex," "Grand Junction," "Lambeth," and "Southwark and Vauxhall" are all supplied from the River Thames. According to the sixth report of the Rivers Pollution Commissioners, published in 1874, the water of both the

LONDON
WATER
SUPPLY.

Sources of
Supply.

Nature of
Supply.

Thames and the Lea was in a very much polluted condition above the intake of the water companies. These commissioners therefore recommend that both rivers should, as early as possible, be abandoned as sources of potable water. Dr. Frankland, the analyst to the Local Government Board, has also constantly in recent years reported the presence in the London water supply of much sewage contamination, and in the Local Government Board Report for 1880 he states that it was only during three months of that year that the water sent out by the companies drawing from river sources was even in some measure fit to drink.

Amount of
Supply.

The average amount of water delivered by the companies in 1880 was 142,000,000 gallons per day, being an increase of nearly 8,000,000 gallons on 1879. Of this amount more than 71,000,000 gallons were, we are informed, sometimes "grossly polluted by sewage matters." More than 61,000,000 gallons were "occasionally so polluted," and less than 9,000,000 gallons were uniformly of excellent quality for drinking. These figures are an eloquent condemnation of the policy of purchasing at an exorbitant rate so imperfect a supply. *It is noted that the impurity is increasing, and was greater, both proportionately and actually, in 1880 than during any year since the analyses began in 1868.* Dr. Frankland also states that the water of both the rivers is becoming year by year less suitable for domestic use.

Unsuit-
ability of
Supply.

This condition of things is most serious, as it is admitted on all hands that the supply of water is essentially a municipal function. It is an article of primary necessity, and upon its pure and sufficient supply depends in a large degree the health of the town. Under various Acts of Parliament, ending with the Metropolis Water Act, 1871, the water companies are subject to public control, and they have expended large sums of money in completing systems of filtration, but from the nature of the river water with which they had to deal the result has been always unsatisfactory,

and—as the Rivers Pollution Commissioners say—no process has yet been devised of cleansing water once contaminated with sewage so as to make it fit for drinking. If therefore the citizens of Greater London purchased the existing water supply, one of the first duties of the purchasing authority would be to initiate a fresh supply for potable purposes.

In 1878 the Metropolitan Board of Works proposed a scheme for a supply of 16,000,000 gallons a day of pure water from the chalk strata under London, to be laid on at high pressure in new pipes under the footpaths, so as to be available for drinking and fire brigade purposes. Engineers gave their sanction to the scheme, and estimated the cost of carrying it out at less than six millions sterling. During the session of the Select Committee on Water Supply, in 1880, two eminent engineers estimated the cost of a supply of river water from the Thames above Teddington Lock, laid on in unlimited quantity for public purposes and the lower domestic uses, at £6,000,000 sterling, so that if the ground were unoccupied London might have a duplicate and final supply for £12,000,000 sterling. The present supply amounts to about thirty-five gallons a head per diem. In a non-manufacturing town this points to great waste, and experience has shown that with a system of constant supply fifteen gallons per head is sufficient. If this be so, we are informed on high authority, that more than sixty million gallons a day of the purest water could be readily obtained from the strata round London.

In March, 1880, the then Home Secretary introduced a measure for the purchase of the existing companies. The London consumers were not consulted in any way in the matter, nor was there any public body in existence of sufficient importance to be taken into the Government counsels upon it, as the pretensions of the Metropolitan Board put forward two years before had been definitively rejected by the Legislature. The basis of purchase embodied in the Water Trust, Bill of 1880.

1880 was that each water shareholder should receive an amount of $3\frac{1}{2}$ per cent. stock, sufficient to produce him the same income which he derived from his water shares, with prospective increase in respect of expected increase of value in the succeeding twelve years. Thus an absolute security was to be given for one of speculative commercial value. The value of the immediate annuities in $3\frac{1}{2}$ per cent. stock at par was £22,098,700, and the present value of the deferred annuities was £6,851,300, making the value of the stock under the agreements £28,950,000. If the deferred annuities had been capitalised at $3\frac{1}{2}$ per cent., the total amount would be £29,734,281. To this must be added preferential and debenture capital £3,061,500, and mortgage and bond debt £223,055, making a total for the purchase of the companies of £33,018,836. The ultimate annual payment would have been £1,240,673.

Select
Committee
on Water
Supply,
1880.

In June, 1880, a Select Committee was appointed to inquire into and to report upon the whole question of the London water supply, and upon the Agreements which had formed the basis of the Bill of 1880. The Committee reported that it was expedient that the supply of water to the metropolis should be placed under the control of some public body representing the interests and commanding the confidence of the water consumers. They recommended that "in the absence of any single municipal body" to which the control of the water supply could be committed, a new body should be constituted as a Water Authority for the Metropolis. The suggested composition of this body included representatives from the City Corporation, the Board of Works, and the districts of the Water Companies outside the metropolitan area. The Committee considered that the agreements of 1880 did not furnish "an admissible basis of purchase." The price agreed to be paid under these agreements was nine millions in excess of the market value of the property at a period shortly anterior, and several millions above their price at the time of the Committee's report. After

indicating the provisions for regulation, which had been made in the somewhat analogous case of the gas companies, they pointed out that the total cost of the existing water supply had not much exceeded £12,000,000, and that much of this was due to useless or re-duplicated works. They recommended that a future water authority should be entrusted with the fullest discretion as to the best method of dealing with the water supply of London, and they pointed out that such authority might proceed either by the regulation of the powers of existing companies, as in the case of the gas supply : or by the purchase of the existing undertakings : or by the initiation of an independent supply, there being no pretence for the contention that the companies had any sort of monopoly of supply.

The session of 1881 passed over without an opportunity being available to bring the London water supply question before the House of Commons. The crucial difficulty to be encountered in case of the introduction of such a Bill as was suggested by the Committee was the constitution of the Water Authority. It is doubtful whether it would be possible to constitute a Trust which would have the confidence of the consumers. With the very wide discretion suggested by the Committee, it would evidently be enormously to the interest of the Water Companies that the solution of the question should take the form of purchase and not the form either of regulation or of the institution of an independent supply. In a matter where many millions are at stake, the tendency to influence elections or nominations would be perhaps irresistible, and the people of London might thus be saddled with an enormous liability by some body of persons who could not be regarded as representing their interests. The risk of this is too great to be encountered.

And yet the matter demands early solution. Some of the water companies have taken advantage of the delay to largely increase their rates on the consumer where only the same amount of water is supplied. This is technically within their

Water
Trust : Dif-
ficulty of
Constitu-
tion.

Water Sup-
ply under
new Cor-
poration.

powers, owing to increased valuation and to such valuation being the accepted evidence of value upon which water rates are levied. The only security for a proper settlement of this vital question lies in referring it to a directly-elected body, representing the whole metropolis; and there would probably be no more difficulty in constituting such a body than there would be in constituting a Water Trust. All the methods of dealing with the question would then be fully considered, and a settlement arrived at, which, in the opinion of a truly representative body, would be to the advantage of their constituents.

Water
Com-
panies · In-
come and
Expendi-
ture.

The total capital of the eight water companies in August, 1881, was £12,536,988, the total money expended on works, £12,612,589, but many of these works have been unproductive, and in the time of the water wars some years ago, three competing sets of pipes were sometimes laid in the same street. The total receipts of the water companies in the previous year amounted to £1,534,939 of which the receipts from water rates were £1,515,194. The expenditure for the same period was £1,553,429. Of this there was paid in dividends on share capital, £771,575, and in dividends on loan and preference capital, £150,310. The maintenance and pumping charges were £248,747, salaries, £75,067, and allowance to directors, £22,794.

LONDON
GAS
SUPPLY.

The lighting of the streets of the town, whether by gas or electricity, is essentially a municipal function. It must be undertaken by the inhabitants acting in concert. Three hundred years ago, on the threat of a Spanish invasion, every London householder was bound to have a light before his door at night under penalty of death by the common hangman. One hundred and thirty years later the omission to supply such a light was punished by fine. From 1736 to the introduction of gas in 1810, the work in London was undertaken by the Corporation, who levied a special tax for the purpose. During the first half of the present century the competition between

London gas companies was very severe, and in some cases four companies had mains in the same street. But, as Viscount Ebrington pointed out in a letter to Lord Palmerston in 1854, "rival companies will always be found to coalesce for the plunder rather than compete for the cheap supply," and after exhausting themselves in conflict the companies agreed to divide the town amongst them. The raising of prices followed, until in 1857 the vestries met to take action against the common enemy, but found the companies too strong and too exacting for them, and the charges for public lamps (varying from £3 1s. 6d. to £6 16s.) still continued.

The first successful attempt at any sort of control was made after two committees had sat upon the question, by the passing of the Gas Act of 1860. This Act recognised a system of 'districting, and dealt with questions of dividend, quality, price, forms of yearly accounts, and other matters. With some advantages to the consumer, it enormously enhanced the value of the companies' property. If any Authority had existed able to speak in the consumers' name a better result must have been secured. In 1859 no company was able to declare a dividend of 10 per cent. In 1866, with a nominal capital of £5,863,130, the thirteen companies paid £530,357 in dividends. The companies paid up back dividends, and one of them divided 40 per cent. in a single year. The parishes were still charged varying prices for the same quality and amount of gas. In the ten years ending 1866 the companies expended £80,000 in the defence of their monopolies before Parliamentary committees. The London consumer, without any public body to represent him, was defeated at nearly every point, and an immense monopoly strengthened against his will.

The first effective attempt at a defence of the consumer was by the introduction of a Bill by the Corporation of London, in 1866, to enable the City to provide works for itself. The Bill was read a second time, and referred to a Select Committee, which reported strongly in favour of

Gas Act of
1860.

Action of
Corpora-
tion of
London.

alteration, in favour of the consumer, and in favour of facilities being afforded for the disposal of the companies' property to some body representing the consumer. The action of the City in introducing this measure was public-spirited and patriotic. The Metropolitan Board of Works actually petitioned against it, and they also petitioned against a Bill which had been introduced empowering them to purchase gas-works and plant. In other words, this so-called representative body used all its influence to prevent legislation in favour of the London gas consumer. In 1867 Sir Stafford Northcote introduced a Bill to carry out the recommendations of the committee of 1866. This was referred to a committee, of which Mr. Cardwell was chairman, and this committee reported, amongst other things, that the "legitimate weapon to be resorted to" for the reduction of price to the consumer "is the enactment of an independent supply."

Unjustifiable action of Metropolitan Board.

The committee "recommended" and invited the City Corporation and the Metropolitan Board to present competing schemes to Parliament in 1868. The City Corporation accepted the invitation with patriotic alacrity. The Metropolitan Board, although pressed by the Government and by many deputations from the London public, declined to introduce a Bill; declined to seize a proffered opportunity to settle in the interests of London this vexed question for ever. No reason can be given for this monstrous course of procedure, except that which has been given in other equally inexplicable cases, that the members of the Board have been influenced by considerations which have not been known to the public. In the face of such a betrayal of public interests, the contemporary language of a paper representing parish interests may be forgiven when it says: "A more wanton neglect of their interests was never charged or proved against any body presuming to protect them. The Board has deliberately, apparently by preconcerted design, helped the gas companies to maintain their monopoly against the express wish of

Parliament. It is time we stirred ourselves to overturn this dumb idol, and establish an effective real municipality in its place, elected direct from the ratepayers, instead of being filtered through the vestries, the prey or dupe apparently by turn of every class of jobbers who thrive on their ignorance, their neglect, or their ludicrous vanity."

In 1868 the City came forward with a Bill, and a Bill was also introduced under the direction of Mr. Beal, a gentleman who by untiring energy and zeal has on this and many other London questions rendered the most essential services to the cause of municipal reform. The Board of Works reported against it. The Bills were referred to a committee, and in the result the City of London Gas Act, 1868, was passed. Owing to the *lâches* and misconduct of the Board of Works, the great privileges it conferred were at first confined to the City area and to the area of one of the companies supplying it. Its advantages were manifest when we say that it saved in the first year to the City, £82,500. In 1870 the Government promised their support to the Metropolitan Board if they would introduce a measure for the rest of London, but they again declined to do so.

In 1875 a Bill was introduced to regulate the price of London gas and the dividends of the Companies, and its provisions were afterwards sanctioned by a committee presided over by Mr. Forster. In the following year the Companies accepted its main provisions. The interests of the public and the rights of the Companies have now been adjusted by an arrangement under which the profits of the gas companies vary inversely with the price at which the gas is supplied. Various amalgamations have taken place, and three out of the four Companies, with nine-tenths of the supply, are now under this arrangement. The dividend being taken at 10 per cent., and the initial price at 3s. 6d. in one company and 3s. 9d. in the two others, it is arranged that every increase of a penny in price over the initial price must be accompanied by a reduction of $\frac{1}{4}$ per cent.

City of
London
Gas Act

Present
Conditions
of London
Gas Sup-
ply.

in dividend, and every reduction of a penny in price by an increase of a $\frac{1}{4}$ per cent. in dividend. The result has been extremely advantageous to the consumer.

Gas Supply
under a
new Cor-
poration.

But with the establishment of a municipal authority it will be needful to consider the position of the Companies. A provision for the purchase of the gas plant under London streets was contained in 50 Geo. III. c. 163, s. 32, the first London Gas Act, and the circumstances of the gas supply point strongly to the necessity of a central authority having absolute street control. An attempt was made in 1864 to enforce compulsory use of subways, but the London Gas Companies successfully opposed it, on the ground that the leakage from their pipes would be most dangerous. But this leakage admittedly only arose from their defective system of pipe-joining. Shortly afterwards Southwark Street was made by the Metropolitan Board. Its pavement was a work of Roman beauty, and a commodious subway ran down the centre. As soon as it was completed a gas company came, and, disregarding the subway, tore up the granite and concrete from end to end, to lay its own pipes. Londoners as ratepayers paid for the making of the street, and as gas consumers they paid for its destruction.

Gas Com-
panies' In-
come and
Expendi-
ture.

If the new Corporation purchased the plant within the metropolitan area, the Companies might continue to manufacture the gas, the supply of which the Corporation might put up to tender. Or the Corporation might purchase the existing companies. Or it might initiate an independent supply. Committees of the House of Commons have reported that "no monopoly has been granted to the companies which the House of Commons is bound to respect," that a "legitimate weapon for the reduction is the enactment of an independent supply," and the right is now unquestionable. Therefore a central council would have a right, after giving full consideration to the question, to take what course it might think fit. The present system is, however, so pronounced an improvement upon all

that have gone before it, and affords so comparatively strong a guarantee for the preservation of the public advantage, that the subject is less absolutely imminent than at previous times. If gas is an article of necessity to the people of London, then beyond doubt the true principle is that its supply should be in public hands. But scientific research is fast challenging the proposition that it is an article of necessity. If the progress of electric invention should proceed as rapidly in the next three years as in the last, the conditions of public and private lighting will be completely changed, and any central council would do well to wait until such time as such new conditions were fully developed.

During the year 1880 the London Gas Companies paid for coal £1,389,461. They carbonised 1,898,474 tons of coal, and produced 17,732 million feet of gas. Of this there was supplied for public lighting and under contracts about 1,100 million cubic feet, and more than 1,000 million feet were unaccounted for. The cost of distribution was £223,875, and the cost of management £118,280. The receipts were, from sales of gas £3,010,936, from meter-rents £57,991, and from the sale of residual products (coke, breeze, tar, and ammoniacal liquor) £908,526. The total receipts were £3,988,541.

Amalgamation has now reduced the number of London Gas Companies to four—the Gas Light and Coke Company, the South Metropolitan, the Commercial, and the London Gas Light Company. The total paid-up capital of these four companies was, on Dec. 31, 1880, £10,784,961. Of this the Gas Light and Coke Company had £7,515,000, the South Metropolitan £1,831,990, the Commercial £675,845, the London £762,126. There was a further authorised but unissued capital of £1,269,757, making a total authorised capital of £12,054,718. The loan account of the Companies shows £2,047,549 borrowed, and £1,302,805 authorised but not borrowed. The whole amount, therefore,

Gas Companies' Capital Account.

stands: capital paid up and loans issued, £12,832,510; further authorised capital and loans, £2,572,462.

**CONSIDER-
ATION OF
REFORM.**

In the preceding pages we have set out the nature and extent of existing municipal and quasi-municipal jurisdictions in London. Their imperfect and non-representative character has been made manifest, and an endeavour has been made to show the urgent need of alteration, and the direction in each case which reform may most usefully take. It remains to consider how the grant of representative municipal institutions to London may be best carried into actual practice.

**Grouping
of jurisdic-
tions.**

The existing conditions of London government naturally group themselves under several heads. First, there are the municipal functions now discharged by private bodies, but which all people admit should be under a single metropolitan control. To this class belong the water and gas supply. Next come the municipal functions, which are now undertaken by some public authority, working from a single administrative centre. To this class belong the control of education by the London School Board; of the poor law by the Local Government Board; of sick poor by the Metropolitan Asylums Board; of the police force by the Home Office; of the Metropolitan rivers by the Conservancy Boards; the market jurisdiction of the City; and the special jurisdictions of the Metropolitan Board of Works, including, main drainage; Thames Embankment; Thames floods; bridges; Metropolitan improvements; parks, commons, and open spaces; fire brigade; supervision of streets and buildings; artisans' dwellings; inspection of dairies, cowsheds, and milk stores; inspection under the Explosives, Petroleum, Infant Life Protection, and Cattle Diseases Acts; certain powers under the Gas and Water Acts, and the control of slaughter-houses and offensive businesses.

**Effect of
Recent
Legisla-
tion.**

It is to be noted that by far the larger number of the jurisdictions of the Metropolitan Board were confided to it by acts of the Legislature at a time when the vestries and district boards

might have undertaken them if Parliament had considered these jurisdictions more adapted for local than central administration in London: and, having regard both to this original legislative selection, and to the fairly satisfactory manner in which central authorities have discharged the various duties now imposed upon them, it is not likely that any successful proposition could be made to again divide the control of these matters amongst central municipalities or independent local councils. It will moreover be noted that the two groups of jurisdictions above mentioned comprise by far the larger share of the municipal work of London.

The third group of existing municipal jurisdictions comprise those which are in the hands of local bodies as final authorities. The economical and practical advantages of having the ultimate control of these in the hands of a central authority have been pointed out when the jurisdictions themselves were under examination, but it is perhaps true that the efficient management of most of them would be advanced by having in some form the assistance and advice of the inhabitants of different localities. These jurisdictions include the control of streets (including paving, lighting, watering, cleansing, street cellars, footpaths, and crossings); the appointment of sanitary, nuisance, and food inspectors and medical officers; and the provision of baths and wash-houses, drinking fountains, public pumps, disinfecting chambers, mortuaries, cemeteries, and other matters. Nearly all these functions could be discharged equally well, as we have already shown, by a central authority, and most of them much better.

There remains another class of London jurisdiction which requires modification or abolition. This includes the jurisdiction of the Corporation of Westminster; of the Tower of London; of the county authorities; the judicial functions of aldermen; the legislative functions of the Court of Aldermen; the control of brokers' rents; the municipal functions of the Livery Companies; the coal and wine dues; and the grain duty.

Vestry
Jurisdic-
tions under
new Cor-
poration.

Jurisdic-
tions
requiring
change.

We have already discussed the manner in which these may be most satisfactorily dealt with.

Argument
for a Single
Central
Authority.

As to all municipal functions which might be best discharged in London by a central authority, it is scarcely necessary to point out that, for every purpose, it would be better that they should be under one central authority than as at present under many separate central authorities; and the whole scope of the argument, therefore, points to the necessity of establishing a central representative municipal authority, controlling all administration and all expenditure. Long before the practicability of such a solution had been illustrated by the action of the central bodies we have named, the Municipal Commissioners of 1837 had stated in their report that they failed "to find any argument on which the course pursued with regard to other towns could be justified, which would not apply with the same force to London, unless the magnitude of the change in this case should be considered as converting that which would otherwise be only a practical difficulty into an objection of principle." The logic of events has solved the "practical difficulty," so far as some of the most intricate matters of municipal control are concerned. As to the alternative suggestion which has sometimes been made, for the establishment of separate municipalities, they say, "We hardly anticipate that it will be suggested, for the purpose of removing the appearance of singularity, that the other quarters of the town should be formed into independent and isolated communities, if, indeed, the multifarious relations to which their proximity compels them would permit them to be isolated and independent. This plan would, as it seems to us, in getting rid of an anomaly tend to multiply and perpetuate an evil."

Opinion of
Commissioners of
1837 and
1854.

Their exhaustive examination into the conditions of London Government and the singular success which has attended the Municipal Corporations Act, give to the opinions of the Commissioners peculiar value. The opinion was nevertheless subsequently contested. The three Commissioners

appointed to collect information with respect to, and make recommendations as to, the Government of the City of London, who reported in 1854, went outside the scope of their commission, and, adopting the opinions of some of the City witnesses called before them, suggested the constitution for London of a series of municipalities, with a central authority, to be composed of deputies from each. The suggested functions of this central authority were confined to the management of public works of metropolitan importance, the plans for which should be previously submitted for the sanction of the Privy Council.

The Metropolitan Board of Works was constituted in the following year, with functions somewhat wider than those which the Commissioners had suggested, and since that time this body has undertaken departments of municipal work which the Commissioners considered could not be safely confided to a central authority. Events have, therefore, removed much of the value which the opinions of the Commissioners might have at one time possessed, and indeed, as the matter was outside their reference, these opinions were never more than *obiter dicta*, and as the Commissioners candidly enough say, the form of such outside municipalities was not one upon which they were "competent to express any opinion"! Moreover, the suggested municipalities were never constituted.

As the present City authorities and representatives are endeavouring to represent this Commission as reporting favourably to the continuance of the City as at present, it may be useful to quote the language used by the City in a manifesto put forth under its authority, when Sir Geo. Grey introduced his Bill in 1856, founded on this report. They say, "The Government Bill, a Bill of pains and penalties, is doubly unconstitutional. In principle it is at variance with the fundamental law of the realm, as defined by Lord Coke, and it has for its basis the *Report of a body who not only came to the enquiry with prejudice, and reported against evidence, but who were themselves unconstitutionally appointed for purposes of*

aggression and legislation, and who conducted their proceedings in illegal form !”

Mr. Ayr-
ton's Com-
mittee.

The Local Government and Taxation Committee of 1867 recommended that the Metropolitan Board be erected into a Municipal Council, to be composed of members elected, partly by Local Councils in various districts of the metropolis, partly by direct election from the ratepayers, with a third portion to be selected from the justices of the metropolis, as representing property owners—and with two members nominated by the Crown on account of the rating of Crown property. The Local Councils suggested by this committee were to be directly elected governors of newly adjusted areas, and to take over the functions of the vestries and District Boards. The powers of the Municipal Council were to be more extensive than those of the Metropolitan Board, and included the control of the gas and water supply, and the custody of public interests affecting railways and other undertakings within the metropolis.

Argument
from Re-
cent Legis-
lation.

The recommendations of this committee were never effectuated by legislation, but the establishment of the London School Board in 1870, and the constant grant of fresh powers to the Metropolitan Board, have strongly advanced the principle of undivided municipal control, until, in recent years, municipal reformers have completely endorsed the opinion expressed by the *Times* in October, 1874, that “whatever may be the plan adopted it is certain that by some means or other the whole of London must be brought under the same government. We have already too long suffered from the necessary want of unity and co-operation between the two bodies which administer our affairs. It is time now that this was at an end, and it can be ended only by the creation of one Municipal Government for all London, under which London may take worthily the rank to which she is entitled.”

Separate
Municipal-
ties.

The separate municipality idea, with its ten mayors and hundreds of aldermen and thousands of councillors, may therefore be dismissed. Whenever it has been advanced in the

form of a Bill in Parliament it has met with City opposition, although in later years the authorities of the Corporation have viewed it with a more friendly eye, as furnishing the only means of preserving intact their estates and privileges in the presence of any irresistible demand for reform. If such a scheme were ever carried out, the conflict of jurisdictions, of interests, and of authority would produce a metropolitan chaos even beyond that which we have delineated. Eleven different rating authorities would divide London amongst them, and the most expert statesman would be puzzled to say what jurisdiction should be given to the central body and what to the local bodies. These latter, moreover, would require even more constituting than a central authority, and would interfere more with existing authorities at the time of transition. The number of men to whom the Mayoralty of Islington or the Aldermanry of Bethnal Green would be an object of ambition, would be small. Neither would such a system result in the preservation to the City area of their cherished privileges and property.

The two arguments most persistently advanced against the establishment of a unified system of municipal government in London are, first : that it is impossible for a central municipality to properly supervise an infinity of detail over so vast an area ; and, second, that the legislature would not consent to the establishment of so powerful a body—an *imperium in imperio*—at its own doors. As to the first of these objections, it has been answered, as we have shown, by the logic of events. The Metropolitan Board in the execution of the Building Acts, and the School Board, in the execution of the Education Act, do, from single centres, control matters of the closest detail affecting the habitations and the lives of the people. No other branches of municipal work, except the administration of the Poor Law, approach these in the personal and local detail involved. Nor would the detail work of such a municipality be so extensive as that of a great railway company, like the London and North-Western ; or a private association, like the

Objections
to Single
Municipality.

Western Union Telegraph Company of America ; or of various departments of the State, as, for example, the Post Office, under the control of much smaller bodies of men.

Objection
to Magni-
tude.

As to the second objection, it is one rather of prejudice than of practice. When Sir Benjamin Hall's Bill was under discussion in 1855, it was suggested that the Board of Works might discuss politics rather than sewage, and, perhaps, overshadow the authority of the Imperial Parliament. No such result has ensued. With a series of municipalities it is quite likely that the borough political organisations might control elections within their own area, but that is not so feasible or likely with smaller electoral and administrative areas, and a central municipality. With co-terminous areas, provincial Corporations are often swayed by the politics of the borough over which they rule, but the circumstances of London under a single municipality would be widely different. If, however, these arguments are found to be of common acceptance, and if the Legislature hesitate to endow a London municipality with the vast control to which it is entitled, a *via media* might be found in the creation of a responsible Minister for London, who should have the conduct of the Municipality Bills in Parliament, and through whom the Legislature might continue to exercise such control as was deemed necessary. The concession of the powers sought is imperative, and, in our judgment, they might be safely and wisely given without such reciprocal parliamentary control; but it is better to have the latter than to be denied the former.

Methods of
Creation :
Municipal-
ity Bill
of 1880.

In the creation of a municipality for London, there are two courses open for adoption. The first is that which was illustrated by the Municipality of London Bill, 1880. The object of that measure was the creation of a new municipality, to consist of a lord mayor, forty aldermen, and two hundred municipal councillors. The metropolis was divided into forty districts, each of which sent five councillors and one alderman to the council. The elections were triennial, and there were provisions whereby some of the City aldermen and the members of

the Metropolitan Board and of the vestries should be upon the first council. There was also a power in the council of nominating local assistants, if necessary.

To the council so constituted was transferred the functions, powers, authorities, and property of the corporation of the City, the Metropolitan Board, the vestries, district boards, and other bodies. The Bill contained many elaborate provisions for the retention of old servants, the apportionment of county property, and other necessary matters. The mode of procedure adopted was both logical and practical, and the Bill might be regarded as a scheme to establish a perfect municipal ideal at a single effort.

The central council would, as in other corporations, have exercised its control through committees, and probably one representative of each district would have been found on the most important of such committees where local matters had to be dealt with. There would be such a division of work as would enable business men to attend. The system of direct personal responsibility would be applied to the mechanical part of municipal works, so that, under the best available men, each department of work would be performed in the most efficient manner. Separate committees for drainage, water supply, gas supply, police, education, poor relief, public works, public property, public health, extinction of fire, taxation assessment and finance, law and parliamentary work, audit, and special purposes, would have had entrusted to them the whole municipal work of the town, and there is no room for doubt but that, under such an arrangement, it might be most effectively done.

But the establishment of so much that was new would necessarily involve the extinction or merger of much that was old; and if a responsible Administration should undertake the work of London reform, it would probably prefer a less rapid rate of progress. If, therefore, some means could be devised for bridging over the great change, and some scheme

Details of
Bill of 1880.

Procedure
of Municipality under
Bill of 1880.

Methods of
Creation :
Procedure
by Adaptation
of existing
Systems.

settled which, whilst utilising to the utmost, existing forces, should yet leave the new organisation full scope to perfect itself, it would no doubt be more acceptable to what is known as practical statesmanship.

Extension
of Corpora-
tion of City
of London.

Adopting this position, and building the new edifice on the old foundations, it may be at once admitted that, if it were possible to use and extend the framework of the existing Corporation of London over the whole metropolis, much would be done towards facilitating the settlement of the question, and also towards lessening the opposition of persons who would regret anything which amounted to a destruction of the historic continuity of London corporate life. If the extension of the existing Corporation involved an adoption or a probable reproduction of its procedure or its internal character, it would be better to wait fifty years for reform than carry out such a proposition.

Character
of City
Institu-
tions.

But, putting out of sight its present working, the machine itself is a noble one. Linked through long centuries in the past with every cause of public freedom and of public liberty, the City has been careful to preserve for itself the benefits of free corporate institutions; and, if it were possible to infuse a new and vigorous municipal life into those institutions, by extending them over the whole metropolitan area, it is probable that statesmen would prefer such a course of procedure to a proposition which, however excellent and practical in itself, constructs everything anew. As it is a Corporation that is to be established, it is manifestly better, if we are to utilise one or other of existing institutions, that we should utilise the Corporation of London rather than the Metropolitan Board of Works. In the latter case, we should have to constitute anew the various forms of corporate government; whilst in the former we have the machinery ready to our hand.

Amalga-
mation of
Board of
Works and
City.

Nor would there be very serious difficulties to encounter in carrying such a proposition out. It would be necessary to effect a union, under controlling authority, of the various duties which

the Metropolitan Board and the City now discharge concurrently. The practice pursued by the City of requiring the exclusion of the City area whenever authorities were given to the Metropolitan Board, has had the result of necessitating the constitution of separate committees in the City, for the purpose of controlling such subjects. Thus the staff working under the present Commissioners of Sewers and under the Works and General Purposes Committee of the Board of Works, might each be put under the control of the Commissioners of Sewers until such time as the new council might examine into the position of that Commission, and decide upon what ought to be its future relation to the Corporation.

The same observation applies to the amalgamation of the Bridge House Estates' Committee of the City, and the Bridges' Committee of the Metropolitan Board. The well-known Coal, Corn, and Finance Committee of the City Corporation would also undertake in the new council the work hitherto done by the Finance Committee of the Board of Works. The Epping Forest Committee of the City would be reconstituted, and take the work of the Parks, Commons, and Open Spaces Committee of the Metropolitan Board. As to the work now done by the Fire Brigade Committee and the Building Acts Committee of the Metropolitan Board, these committees would have to be reconstituted as committees of the Central Council.

These illustrations sufficiently indicate the comparative ease with which the staff and functions of the one body might be united to the other. At first, all the city committees would probably be retained. The City Lands; Markets; Police; City of London School; Officers and Clerks; Improvement; Orphan School; Law and City Courts; Local Government and Taxation; and Grain Committee, might all continue the matters now controlled by the committees of the existing Corporation, and such other matters of the same kind throughout the metropolitan area as should be entrusted to the new Corporation. The Library Committee might continue the control over

Committee
Amalgama-
tion.

Retention
of City
Commit-
tees.

the City Library, and also consider the whole question of Free Libraries and Museums throughout the metropolis. Under the Public Libraries Acts the consent of the majority of ratepayers in a district is now requisite. This consent is rarely given by reason of the cost, but probably there would, under a new Corporation, be endowments available for the purpose. As the City now undertakes within its own borders all the work which is done in outer London by the vestries, the committees under whose direction such work is now performed would supply the initial organisation for carrying it out throughout London. It was proposed in Mr. Buxton's Bills to have a permanent Chairman of Committees. The existing staff of officers attached to vestries and district boards would probably be retained in the first instance with their present duties, but acting subject to the central committee and probably under skilled control.

Facility of
Transition.

A system so established would disturb to the least possible extent existing institutions. The framework of the City Corporation providing for the control of nearly every class of municipal work would leave very little requiring absolutely new creation. The only material change would be in the nature of the controlling authorities. It might even be confidently expected that, from all parts of London, would come up, elected by the people, the best representative men now working in the vestries and in other organisations—men who are familiar with the work done by those bodies in the past and who would thus preserve to the greatest possible extent the continuity of public work.

Power of
complete
Internal
Reform.

Constituted thus in the first instance on city lines, the new Corporation would no doubt apply itself, at an early period, to the question of internal reform; and its work in this direction would be facilitated by the possession of a power now in the hands of the Common Council, and which would of course survive to the new body. By a charter of 15 King Edward the Third (included for Parliamentary confirmation in the 2 William and

Mary, sess. 1, c. 3,) it is provided "that if any customs hitherto used and obtained in the city shall be bad or defective, or if any matters newly arising within the city shall need amendment, where no remedy shall have been previously provided," such remedy may be applied by the government of the City, provided it be agreeable to good faith and reason (*congruum bonæ fidei et rationi consonum*) and useful to king and people. The Municipal Corporations Act, 1835, only empowers the enactment of bye-laws, and no such power of internal legislation is possessed by any other corporation. Whilst its existence emphasises the reproach which attaches to existing City abuses, it at the same time will furnish to a new Corporation immense and necessary advantages in placing its constitution upon satisfactory lines.

The area over which the jurisdiction of the Corporation would at first be extended would be that included in the Metropolis Management Act, 1855. This area covers 75,490 acres, with 488,995 houses; a population of 3,832,441, and a net rateable value in April, 1881, of £27,847,875. This area is somewhat larger than that of the united Parliamentary Boroughs, and considerably less than that of the London police district. The settlement of the best metropolitan boundary would be a matter which would receive the early attention of a new Corporation. The present boundary includes large areas of country districts in the neighbourhood of Woolwich and Lewisham, and excludes densely populated contiguous districts like West Ham.

Coming next to internal division, it may be admitted that electoral and administrative areas ought to be coterminous. It is not difficult to construct an ideal division of London into forty wards, with an approximate population of 100,000 each. A map showing such divisions was annexed to the Municipality of London Bill, 1880.

If, however, the settlement of areas should be left to the subsequent action of the Corporation, there would be no great difficulty in proceeding in the first instance on existing lines.

Area of
new Cor-
poration.

Division of
Area in Bill
of 1880

Temporary
acceptance
of existing
Areas.

The feasibility of doing this was illustrated by a bill introduced by Earl Camperdown into the House of Lords in 1877. The object of the bill was to increase the number of members of the Metropolitan Board of Works to 100, and to alter the mode of their election. These 100 members were divided amongst the present local areas in proportion to their population. The larger parishes had six, five, or four members respectively, and the smaller vestries and district boards three, two, or one, as the case might be. The retention of the present vestry divisions in a new system would in any case be only a tentative arrangement. They differ infinitely in every respect; they cross and interlace each other in bewildering confusion. Some times one vestry bisects another, as St. George's, Hanover Square, bisects Westminster Board of Works. At other times the parts of a parish are widely separated, as Kensal town is two miles distant from the rest of the parish of Chelsea. In some places the roadway belongs to one vestry, and the footpath to another. In other cases the dividing line passes down the centre of a street, and each vestry paves to the middle.

Division of
Representation
in
existing
Areas.

The settlement of boundaries and areas for all purposes would probably be the subject of an enquiry at an early period after the constitution of the council. If, however, in the first instance the existing boundaries were preserved, it would not be difficult to divide the members of the new Corporation amongst existing areas according to the population, or, as was suggested by the Taxation Committee of 1867, according to population and rateable value. Whether the latter should be ultimately retained as an element of representation, the Corporation itself might decide. Under the Metropolitan Local Management Act, 1855, the number of vestrymen is apportioned according to the number of rated householders, and in settling the number of vestrymen for wards both population and rateable value are to be considered. (18 & 19 Vict. c. 120, ss. 2, 3.) Under such a temporary arrangement, there would be no injustice in giving the

City area in the first instance twenty-five members—that is to say, one for each ward now electing Common Councillors. Judging from a recent enquiry, it is extremely doubtful whether, of the whole 232 members of the present Common Council there are as many as twenty-five having a residential address within the City. The rest might very fairly, therefore, present themselves as candidates in the parts of London where they live, if their municipal ambition survived the extension of the present Corporation. With respect to the Metropolitan Board of Works, it would, beyond doubt, be useful to have men experienced in the municipal work of Spring Gardens on the new Council; and if (excluding the City) the thirty-six areas now electing the Board were taken as the basis of the first election, there would be no insuperable objection to admitting thirty-six of the present members of the Board as *ex officio* councillors from these districts, and lessening the proportion to be elected by this number. It might also be practicable, if desired, to have thirty-eight vestrymen nominated by the thirty-eight existing jurisdictions as *ex officio* members of the first Council. The second municipal election would be on the new lines, settled after a public enquiry, but under some such system as this the first Council would have, for three years, the benefit of municipal experience of much value, and probably such a scheme would be better than one which proposed simply to increase the numbers of the first Council by the members of the Metropolitan Board or other bodies as *ex officio* councillors.

The population and rateable value of the various divisions of London are set out in the table at the end of this paper. In the final apportionment of representation the City will be made the subject of special treatment. If 240 members were divided through London according to population, the unit would be 16,000 to each, and the City would have three members; if according to rateable value, the unit would be £116,000, and the City would have 30 members; if both were considered, it

Special
treatment
of City.

might have 15. It is almost devoid of the ordinary municipal population. Of 50,276 persons who may be found at night in 6,418 houses, the great majority are caretakers, and four-fifths are women and children. It is, therefore, a huge aggregation of offices and warehouses to which people come in the morning, and which they leave at night. Only a very small proportion of these persons ever interfere with municipal matters in the City. These are controlled by a small body of men, most of whom come from outer London, and some of whom have only a "brass-plate qualification" in the City. The Corporation is, therefore, a non-resident body, but in order to "retain its individual existence as a separate municipality" it has recently expended over £1,000 in taking what is termed a "Day Census." On April 25, 1881, in 24 hours, nearly 800,000 persons entered the City, or crossed some portion of it. Many thousands of these were counted several times over, and if the Strand district or Southwark were so counted, their population would be increased many times; and to the population of Hitchin would have to be added all the passengers by Great Northern trains passing through it. Perhaps one-sixth of the cabs and omnibuses in London enter the City in a day, but according to this census the number was considerably larger than the whole number existing. As it is the custom of Londoners to make their income-tax returns in the City, these are carefully added up and found to be nearly equal to the rest of London, and apparently serious arguments advanced thereon.

Day Census
of City.

But the most elaborate arguments and comparative tables are based upon what is stated to be the true population of the City—261,061. This is composed of 57,503, "all of whom are employers of labour," 162,253 "residing daily within its walls and paying their share of its taxes," 20,000 women caretakers and domestic servants, and 21,305 children. The last two classes belong mainly to the night population. The 162,253 are "clerks," "warehousemen," "assistants," "porters,"

"shoeblacks," &c. These persons have neither vote nor interest in the City. They are less concerned in it than the mill-hands who fill the Lancashire mills by day and go elsewhere at night are concerned with the districts where the mills are. In the years 1871-81 Manchester has decreased in population 2'8, whilst Salford has increased 41'2, but on the City basis of calculation much of the Salford population ought also to be counted in Manchester! In the City census tables these 162,253 are counted twice over, once in the City and a second time in the London boroughs, with which the City is compared!

Nor is the estimate of 57,503 "employers of labour" more reliable. For example, there are entered 2,616 barristers in the Temple. It is safe to say that not one-third of the number ever were in the Temple on any given day, and many hundreds of them live in the provinces and elsewhere. Testing the matter from a municipal point of view, it is probably true that not one-tenth of the whole 2,616 know in what City ward they live, or who "represents" them on the Common Council, and not one-twentieth ever voted in a City municipal election. The City census is, therefore, peculiarly unreliable and misleading, but it is useful as showing the absence of the ordinary conditions of municipal life in the City area. As the population claimed for the City mainly both live and vote outside, it is quite open to argument whether this area ought not to be administered by the new Corporation as the heritage of the whole municipality.

Misleading
Character
of Day
Census.

The total number of the new Council might be usefully settled at 240, including Aldermen, but exclusive of the Lord Mayor. The Common Council of the City at present numbers 232. Its number was condemned as far too large both by the Commissioners of 1837 and 1854. It is now still more disproportionate. The Board of Works does half the municipal work of London with forty-five members, but they are very much overworked. The London School Board has fifty members, and the Metro-

Numbers of
new Cor-
poration.

politan Asylums Board sixty members. If Lord Camperdown's suggested increase of the Metropolitan Board of Works to 100 had been carried out, there would have been an approximately true relation between the work to be done and the men to do it. If the number of the present Common Council were extended from 232 to 240, there is no reason to suppose that the work imposed upon them would prove unduly burdensome, or would prevent the municipality from securing the services of the best class of men. This number might ultimately be divided amongst forty areas, or in such other manner as the Council should think fit.

Aldermen
of New
Corpora-
tion.

In whatever form the two hundred councillors were afterwards distributed, it is probable that the forty aldermen would be the recognised municipal heads of as many districts in London. But, for the purpose of an initial and tentative measure, it might not be unjust to make the eight City aldermen who have not passed the chair *ex officio* aldermen of the new Corporation. This might either be done by having forty-four aldermen in the first instance (one for each of the thirty-six Board electoral areas, and eight for the City), or by having only forty, but dividing the thirty-two then remaining amongst the thirty-six existing electoral areas, by combining eight of the smaller areas into four, for the purpose of electing aldermen, as Lewisham is now joined with Plumstead, and Rotherhithe with St. Olave for the purpose of electing two members of the Metropolitan Board of Works.

How to
deal with
existing
Vestries.

A much more difficult problem to solve, is how to deal with the vestries and district boards now existing. With all their evils and disadvantages, and the waste consequent upon their want of concerted action, the London vestries have done and are doing a vast amount of municipal work, and much of it they are doing well. If a central council of 240 members were constituted, and the municipal work of the town confided to them without local assistance, they could probably manage it just as well as a board of directors of a great railway company

can control effectually thousands of men and millions of money.

But it may be forcibly urged, that in such an event the help of many hundreds of men now devoting their services usefully to the public would be lost, and ultimately the central Council itself might suffer from the want of any previous municipal experience in the men elected to it. In addition to this, there would be a great advantage to the community in enlisting the interest and assistance of a considerable number of citizens in the government of the town, if such assistance could be available without detriment to the working of a new municipal system. As Mr. Mill has said, "Whatever might be the case in some other constitutions of society, the spirit of a commercial people will be, we are persuaded, essentially mean and slavish whenever public spirit is not cultivated by an extensive participation of the people in the business of government in detail; nor will the desideratum of a general diffusion of intelligence among either the middle or lower classes be realised but by a corresponding dissemination of public functions and a voice in public affairs."

Disadvantage of complete Extinction of Vestries.

If it were practicable to constitute a number of local bodies analogous to the present vestries, with independent functions, or even to establish ten London municipalities, they would infallibly suffer from all the disadvantages attaching to some of the vestries, and they would not offer a legitimate ambition to men anxious to assist in public work. As Mr. Mill has well said, "It is quite hopeless to induce persons of a high class, either socially or intellectually, to take a share of local administration in a corner by piecemeal as members of a paving board or a drainage commission. The entire local business of their town is not more than a sufficient object to induce men whose tastes incline them and whose knowledge qualifies them for national affairs, to become members of a mere local body, and devote to it the time and study which are necessary to render their presence more than a

Disadvantages of independent Local Councils.

screen for the jobbing of inferior persons under the shelter of their responsibility."

Local
Councils as
part of new
Corpora-
tion.

But if such bodies were part of a great municipal system, and were endowed with functions for active work to be discharged in common with the aldermen and councillors of the districts, the result would be different, and the membership of such bodies would be regarded as a valuable training for, and stepping-stone to, a higher municipal position in the council itself. In this view of the case it might be advisable, if possible, to constitute in each metropolitan area a local body to advise and assist the Council in its general municipal work, and ultimately to exercise administrative functions in matters of education and poor law; and Mr. M. H. Levinton, who has given much study to this subject, has suggested that such a body might be able to render much local assistance, and meeting monthly with the central councillors of the district, and under the presidency of the alderman of the ward, might deliberate on the affairs and requirements of the district, and thus ensure their full recognition by the central authority. *'

Numbers
and Func-
tions of
Local
Councils.

The number of such a body might depend in the first instance upon the size of the local area, and might afterwards be settled by the council. It might render service in receiving, considering, and making reports affecting the water and gas supply of the district, and might make, through the councillors, representations either as to the further requirements of the locality or as to the whole system. Where its jurisdiction abutted on the river, it might consider matters affecting floods, embankment, and bridges, so that the central council would know through the councillors for the district what the views of the locality were. The whole system of inspection—medical, sanitary, food, nuisance, and other, might be usefully checked and controlled. As to street control, such bodies might recommend alterations in paving or lighting, and probably, subject to engineering and other practical considerations, the opinion of the local body would carry much weight. The desirability of establishing libraries, mortuaries, disinfecting chambers; and

baths and washhouses, would carefully be first considered in such a council, and its opinion would also be of value on the greater questions of street improvements, public parks, artisans' dwellings, fire brigade stations, and so forth. They might also supply the members of assessment committees, if the council should so decide. In the first instance the present vestry halls might be utilised for the meetings of the local body.

The highest type of Municipal Government in London will be that which unites effective general and extended local control. It is, perhaps, hardly to be expected that a Government measure would, in the first instance, give either the educational or poor law administration of the town to a new municipality. But both would probably come as soon as the Legislature found that a reliable and responsible body of citizens had undertaken the control of municipal affairs. The control of educational expenditure ought to be given at once to the new Corporation, and when the municipality had also the control of educational work, the importance and usefulness of these local bodies would be largely increased, and they would supply the School Managers and Divisional Committees. As to the administration of the poor law, the Local Government and Taxation Committee of 1867 expressed the opinion that in order to avoid multiplicity of authorities, and in order to promote efficiency of administration combined with economy, the Board of Guardians should be merged in the municipal authority. The conclusion was both just and practical, and by simply increasing their number the Local Councils could well undertake the duties now discharged by Boards of Guardians, whilst the Central Council would frame the regulations and undertake the general control to which we have alluded in our observations on the poor law. With these added jurisdictions, the Local Councils might become a most important element in the Municipal Government of London.

Ultimate
Functions
of Local
Councils.

The Municipality of London Bill, 1880, recognized the position to the extent of providing for the nomination of local assistants in the same way that School Board managers are
Election of
Municipal
Council.
lores, &c.

nominated, but it left such nomination optional with the council, and also relegated to the council the definition of the functions of such local assistants. It has, however, been considered that the usefulness of school managers would have been enhanced if they had been the subject of popular election, and undoubtedly the tendency of modern opinion is in the direction of elected rather than nominated bodies for the administration of all departments of municipal work.

Tenure of
Office.

The tenure of office of all the members of the Corporation might be three years. No useful object would be served by disturbing the metropolis by such a yearly election of councillors as now takes place in the City, or by the system under which one-third go out each year. The experience of the School Board has shown that a triennial election of all the members of a public body always results in the return of a sufficiently large number of old members to leave the continuity of public work undisturbed, whilst the example of the Imperial Government goes still further in the same direction. There is no good reason why this rule should not be applied to all classes of municipal rulers in London, except, of course, the Lord Mayor. He would be elected yearly by the council, but be eligible for re-election, and the field of choice would be extended so as to include every citizen of the metropolis.

Suggested
Method of
Election of
Aldermen,
Council-
lors, and
Local
Council-
lors.

If such a system were adopted, the triennial election would not be difficult to arrange, and, as suggested by the Taxation Committee of 1867, the election to all municipal offices should take place on the same day. If, for example, we had a district where there were to be elected one alderman, five councillors, and a fixed number of local councillors, the voting paper might contain three divisions. In the first would be the candidates nominated for the post of alderman; in the second the candidates nominated as councillors; and in the third the candidates nominated as local councillors; and any candidate might be nominated in two or all of the three divisions. Every elector would be entitled to vote for one person in the first

division, for five in the second, and for the number to be elected in the third. The alderman votes would first be counted. The candidate receiving the highest number would be alderman of the district for the next three years. Next the councillor votes would be counted, after striking out all the votes given to the elected alderman—if he should have also been nominated a councillor—and the five highest be elected, and so on with the third division. It would probably not be needful in these elections to give minorities the cumulative vote, but in suffrage, method, and charge of election, the present School Board system might be adopted.

The course of action just considered is rather the develop-
ment of institutions which exist than the creation of an edifice
new from foundation to coping. It will probably commend
itself much more readily to those who deprecate revolutionary
change. But the necessity for some change, and the direction
which it ought to take, have now been fully considered.
Whilst the defects and imperfections of London government
may be found in every department of it, they are most manifest
in the districts of the town where good sanitary and municipal
administration is most required. We have preferred, however,
to rest the case for reform less upon deficiencies arising out of
existing systems than on the deficiencies of the systems them-
selves. With the material available for the purpose, it would
have been an easy but withal an invidious task to enforce a
demand for reform by illustrations of the manner in which,
under existing systems, personal considerations often take
precedence of the public good. But we have preferred to
rest our case upon the defects of the system itself, and upon
the inherent rights of the London people. The capital has
been held back in the grip of vested interests, and although,
in the conduct of her rulers, she has never approached the
hideous experience of New York twenty years ago, she has,
on the other hand, never given any illustration of that genius
for local self-government which the Municipal Corporations Act
of 1835 has done so much to evoke.

Case for
Reform.

Future of
London
under
United
Municipal
System.

But under a unified municipal system like that here indicated, we might hope that the capital would rapidly advance to take its true position amongst English municipalities. It was the complaint of the Commissioners of 1837 that "the highest classes of commercial men do not ordinarily take a share in the management of the Corporation, and a large proportion who might, if they pleased, take an important part in the Corporation felt a repugnance to doing so." This complaint was echoed by the Commissioners of 1854, and it would not be too much to say that the *probi homines* sent up by the wards to advise the City aldermen in the time of King Edward the First occupied a more representative position in the City than the aldermen themselves do to-day. Under a new Corporation we might expect to see this state of things changed. There are in London many thousands of men with leisure, ability, and wide experience who would readily place themselves at the service of the community, and who would bring to it a judgment, a distinction, and a knowledge of affairs which would be of great value. The commercial and trading classes would send representatives of the kind whose absence the Commissioners deplored; the best of our present rulers would be found taking their seats in the council; and, lastly, we might hope for the presence of men understanding the interests and possessing the confidence of London artisans.

Conclusion.

A Corporation so constituted would rapidly enlist the confidence both of Londoners and of Parliament. The former would find their interests safe-guarded, and their city intelligently ruled, whilst the latter would be relieved from an enormous incubus of London work which now occupies its time, and which it is but imperfectly qualified to discharge. With unified, systematic, and representative municipal government the citizens of London would soon learn to take a pride in their city, and, acting together on common lines for the "common profit of the people"—as the old charters run—would soon elevate her to the position which she is justly fitted to occupy, as the Head of the Municipalities of the World.

THE POPULATION, INHABITED HOUSES, AND RATEABLE VALUE OF
LONDON WITHIN THE METROPOLIS LOCAL MANAGEMENT ACT, 1855.

	Population.	Inhabited Houses.	Rateable An- nual Value.
City of London... ..	50,276	6,418	£3,500,968
<i>Vestries, under the Metropolis Local Management Act, 1855:—</i>			
Marylebone	155,004	16,021	1,383,987
Pancras	236,209	24,655	1,491,461
Lambeth	253,569	35,082	1,284,862
St. George's, Hanover Square	89,517	11,593	1,679,299
Islington	282,628	34,048	1,445,226
Shoreditch	126,565	15,243	576,782
Paddington	107,098	13,187	1,189,864
Bethnal Green	127,006	16,663	357,854
Newington (Surrey)	107,831	14,009	398,025
Camberwell	186,555	27,306	803,413
St. James', Westminster	29,865	3,018	666,813
Clerkenwell	69,019	7,129	326,709
Chelsea	88,101	11,380	465,353
Kensington	162,924	20,103	1,648,187
St. Luke's, Middlesex... ..	46,847	4,813	278,313
St. George the Martyr, Southwark ..	58,652	6,766	237,042
Bermondsey	86,602	11,024	377,318
St. George's-in-the-East	47,011	5,815	199,237
St. Martin's-in-the-Fields	17,447	1,745	382,721
Mile End Old Town	105,573	14,047	335,344
Woolwich	36,600	4,851	116,980
Rotherhithe	36,010	4,845	193,217
Hampstead	45,436	5,869	417,283
<i>District Boards, under same Act:—</i>			
Whitechapel	71,301	7,594	369,824
Westminster	59,837	6,196	599,237
Greenwich	131,264	19,785	617,252
Wandsworth	210,397	30,754	1,183,278
Hackney	186,400	27,503	942,240
St. Giles	45,257	3,968	358,418
Holborn	36,122	3,251	286,729
Strand	32,563	2,827	436,373
Fulham	114,811	16,355	545,854
Limehouse	58,500	8,012	318,469
Poplar	156,525	20,487	670,476
St. Saviour	28,628	3,436	304,786
Plumstead	63,664	10,026	328,440
Lewisham	71,702	11,534	528,307
St. Olave	11,974	1,455	204,795
The Charter House; Gray's Inn; the Close of the Collegiate Church of St. Peter; Inner Temple; Middle Temple; Lincoln's Inn; Staple Inn; and Fumival's Inn	1,151	182	89,293
Total	3,832,441	488,995	27,540,029

V.

MUNICIPAL BOROUGHES AND URBAN DISTRICTS.

By J. THACKERAY BUNCE, Esq.

I.—INTRODUCTORY.

THE plan of the volume restricts this paper to an explanation of the system of local government in municipal boroughs and in towns which, though not boroughs, are formed into self-governing communities under the control of boards elected by the ratepayers. The history of local government, showing its origin and development, is dealt with in a separate essay ; and the subject of local taxation, and finance generally, is also separately treated. The present writer, therefore, is concerned only with the methods of urban government.

There are four classes of town governments in England and Wales :—

1. Municipal boroughs, created by royal charter, and exercising powers conferred by (a) the Municipal Corporations Act of 1835 ; (b) general Acts of Parliament relating to sanitary affairs ; (c) local acts, obtained for special purposes ; (d) schemes of town improvement, sanctioned by provisional orders passed under the authority of the Local Government Board.
2. Local governments in towns and districts other than boroughs, created under the Public Health and Local Government Acts of 1872 and 1875, and administered

under the authority conferred upon representative local boards.

3. Local governments administered by improvement commissioners elected by the ratepayers, under the authority of special local acts.
4. Drainage boards, created under the provisions of the Local Government Act of 1875, and constituted of representatives elected by the town councils and local boards of the districts for which they are constituted.

For the purposes of general description, the third class of these local governments may be omitted, the powers of commissioners under special acts being practically merged in the larger powers conferred upon local boards. We have, consequently, only to deal with municipal corporations, and with governments formed under the Local Government Act.

Excluding the metropolis, the government of which is described in a separate paper, there are nearly 1,000 urban sanitary districts in England and Wales. These include about 220 municipal boroughs, upon which the sanitary powers of the Local Government Act have been conferred; their representative governing authorities sitting for general purposes as town councils, and for sanitary purposes (under the Act above named) sitting as local boards.

If, disregarding this dual function, we adopt the ordinary classification of municipal boroughs and local board (town) districts, there are 240 of the former, and about 800 of the latter. The subjoined table shows at one view the number of boroughs, and of urban sanitary districts, arranged in counties, together with the areas and population of the counties, according to the returns of the census of 1881. The population figures are, of course, subject to correction by the finally revised census returns; but, together with the other figures in the table, they may be taken as being substantially accurate:—

COUNTIES.	MUNICIPAL BOROUGHS.	URBAN SANITARY DISTRICTS.	AREA IN ACRES.	POPULATION, 1881.
ENGLAND :				
Bedford	3	0	295,509	149,461
Berks	6	3	450,132	218,382
Bucks	2	5	467,009	176,277
Cambridge	2	6	524,926	185,475
Chester	6	27	705,493	643,237
Cornwall	9	11	869,878	329,484
Cumberland	1	11	970,161	250,630
Derby	3	27	656,243	461,141
Devon	12	22	1,655,161	604,397
Dorset	6	6	627,265	190,979
Durham	8	21	647,592	867,586
Essex	4	14	1,055,133	575,930
Gloucester	4	15	804,977	572,480
Hants	9	14	1,032,105	593,487
Hampford	2	2	532,898	121,042
Hertford	2	10	391,141	202,990
Huntingdon	3	2	229,515	59,614
Kent	12	22	1,004,984	977,585
Lancaster	23	105	1,207,926	3,454,225
Leicester	1	10	511,719	321,018
Lincoln	6	18	1,767,962	469,994
Middlesex	1	19	181,317	2,918,814
Monmouth	2	15	368,399	211,374
Norfolk	4	6	1,356,173	444,825
Northampton	3	4	629,912	272,524
Northumberland	4	17	1,290,312	434,024
Nottingham	3	10	526,176	391,984
Oxford	3	6	470,095	179,650
Rutland	—	—	94,889	21,434
Salop	5	8	841,167	247,993
Somerset	7	10	1,049,815	469,010
Stafford	12	29	732,434	981,385
Suffolk	6	5	949,825	356,863
Surrey	4	11	483,178	1,435,842
Sussex	5	16	934,006	490,376

COUNTIES.	MUNICIPAL BOROUGHES.	URBAN SANITARY DISTRICTS	AREA IN ACRES.	POPULATION, 1881.
ENGLAND :				
Warwick	5	9	566,458	737,188
Westmoreland	1	4	500,906	64,184
Wilts	5	10	859,303	258,967
Worcester	5	10	472,453	380,291
Yorkshire... ..	20	163	3,882,851	2,886,309
WALES :				
Anglesea	—	1	193,511	50,964
Brecon	1	4	460,158	57,735
Cardigan	2	2	443,387	70,226
Carmarthen	2	2	606,172	128,861
Carnarvon	4	7	369,482	119,195
Denbigh	3	2	392,005	108,931
Flint	1	3	169,162	80,373
Glamorgan	4	11	547,076	511,672
Merioneth	—	5	385,291	54,793
Montgomery	2	2	485,351	65,798
Pembroke	3	1	393,684	91,808
Radnor	—	1	276,552	23,539

The main differences between the two great classes of local governments—*i.e.*, municipal boroughs and local board districts—are that the governing bodies of the latter have no titular distinctions, and that their functions are confined to what may be broadly described as sanitary administration, including the maintenance of roads and streets, the prevention of nuisances, the care of the public health, and in special instances the provision of gas and water supply. With the exercise of judicial authority, and with the control of police forces, they have no concern—being, in these respects, merged in the

county administration. The municipal boroughs, at least the more important of them, have complete powers of local government, including the administration of justice by their own separate commissions of the peace, and the trial of prisoners by their own Courts of Quarter Sessions. There are, however, numerous municipal boroughs which have no separate Court of Quarter Sessions, and no police force, being for judicial purposes included in their respective counties; and there are others—those which have a commission of the peace, but no separate Quarter Sessions—in which borough justices have a restricted jurisdiction, the more important offences being tried by county justices in local Courts of Petty Sessions. Substantially, however, the theory of municipal government is that, under incorporation granted by royal charter, administrative, police, and judicial functions are exercised in and for the municipal area by authorities as to the former elected by the ratepayers, and as to the latter appointed by the Crown. No municipal government can be regarded as complete unless it has the police force under the control of its town council, and is provided with its own court of quarter sessions, and its separate commission of the peace.

After these general observations, we may proceed to consider the two systems of local government—municipal corporations and urban sanitary districts, and the legislative Acts by which they are respectively authorised and regulated.

II.—MUNICIPAL BOROUGHES.

The Municipal Corporations Act (5 & 6 Will. IV. c. 76) may justly be described as the origin of local government in municipal boroughs, as it is now exercised. The passing of the Act was preceded by a Government enquiry into the then existing corporations. This enquiry dealt with 285 places which possessed some kind of municipal character. Of these it was found that 39 corporations had no real municipal character. Of the remaining 246 places, 178 were named in

the schedules of the Act as being desirable to be continued as boroughs ; the remaining sixty-eight (including London) were omitted—London being reserved for separate treatment, never yet applied to it, and the rest being disregarded on the ground of their insignificance. As regards the boroughs named in its schedules, the Municipal Corporations Act swept away at one stroke all previous charters, usages, and rights inconsistent with its provisions, and established uniformity of representative government, and also uniformity of powers, and of designation. It provided, in this particular, that the body corporate “shall take and bear the name of the mayor, aldermen, and burgesses” of the borough, and that the elected representative governing body should be called the town council. The Act further gave power to the Crown, by charter, to constitute new boroughs under its provisions ; and by virtue of this power the number of municipal corporations has been raised from the 178 named in the schedules to the Act, to the present number of 240. Since the passing of the principal Act, not fewer than thirty-one amending Acts have been passed, directly applicable to municipal corporations ; and twenty-five other Acts have been passed, conferring additional powers or imposing new duties upon such corporations. A vast body of statute law has thus come into existence, which, together with the innumerable judicial decisions interpreting it, greatly needs consolidation in one measure, so that corporations may have the advantage now enjoyed by other town governments, through the consolidation of the laws affecting them in the Public Health and Local Government Act of 1875.

A municipal borough is constituted by charter, granted by the Crown on petition by the inhabitants of a district. The petition is referred to the Privy Council, which directs an enquiry to be held in the district. The petitioners state their case before the enquiring commissioner, and support it by evidence as to population, rateable value, local circumstances, and the feeling of the inhabitants. Opponents of the petition

are heard in like manner ; a report is then presented to the Privy Council, and by that body the Crown is advised to grant or to reject the prayer of the petition, as the case may be. If the prayer be conceded, a charter is granted, and the newly-formed borough proceeds to constitute its local government. All ratepayers who have occupied premises within the borough for twelve months, and who live in it, or within a distance of seven miles (measured in a direct line from the boundary), and who have, by themselves or their landlords, paid rates due up to the time of making out the list, are entitled to be put upon the burgess roll, and to vote in the election of councillors. Women householders, by a recent Act, are entitled to be upon the burgess roll, though they are still excluded from the Parliamentary franchise. The borough is divided into wards by the charter, and a specified number of councillors are assigned to each ward ; the burgesses in the prescribed ward alone voting for them. The number of councillors varies according to the population of the borough. There is no defined limit as to the number which may be specified in the charter of incorporation, but, as a matter of custom, no borough has fewer than twelve councillors, nor has any borough a larger number than forty-eight. Any burgess, qualified by residence or ratepaying, may be elected councillor, the property qualifications imposed by the original Act being now abolished. The councillors are elected for a term of three years, the periods being so arranged that one-third of them go out of office every year, but are eligible for re-election. When the councillors are chosen, they meet and elect aldermen, in the proportion of one-third of the number of councillors. The aldermen are elected for six years ; one-half of their number retire every third year, but the retiring members may be re-elected. Burgesses who are not members of the council may be chosen as aldermen. The aldermen and councillors jointly elect the mayor, who must be chosen from amongst the members of the council, and who holds office for

one year. The mayor has precedence of all persons within his borough ; he presides by right over the meetings of the council, and in boroughs which have a separate commission of the peace he is a justice of the peace during his year of office, and for one year afterwards, and while mayor he presides, by statutory right, over all the meetings of the justices. For purely municipal purposes he may appoint a deputy to act in his absence from the borough, but the deputy (unless himself a justice) has no judicial power, nor can he preside at meetings of the town council without being elected chairman by the council. Elections of councillors take place on the 1st of November in each year ; the aldermen and the mayor are elected on the 9th of November. The governing body, it will thus be seen, is chosen in three ways—the councillors, elected by popular vote ; the aldermen, chosen by the councillors ; and the mayor, the chief executive officer, chosen from amongst the members of the Council by the councillors and aldermen voting together.

The proceedings of the Council are carefully regulated by statute. It may meet as often as may be necessary, but at least four meetings must be held yearly, one in each quarter. For all meetings, except in the case of adjournment, three clear days' notice must be given to each member, and the notice must specify the business to be transacted ; but no business can be transacted unless a quorum, consisting of one-third of the members, is present. The minutes of the Council are required to be confirmed, and signed by the Mayor, and to be open to the inspection of any burgess. The Council may appoint committees for specified purposes, and for the conduct of any business which can in its judgment be more efficiently managed by such committees than by the whole body ; but the acts of such committees must be submitted to the Council for approval, and the committees must be appointed from amongst the members of the Council. To these general rules there are, however, two exceptions. Under the Free Libraries and

Museums Acts persons not members of the Council may be appointed to serve upon the Free Libraries and Museums Committee ; and as regards the police force, the appointment and control of the police (so far as this is vested in the Corporation) is by statute entirely in the hands of the Watch Committee, though it is invariably the custom that the proceedings of Watch Committees are reported to the Council for approval.

The Council executes its powers of local government by means of certain principal officers whom it appoints. These are a town clerk, who takes the minutes of meetings of the Council and its committees, and transacts the legal and Parliamentary business of the borough ; a treasurer, who receives and makes all payments under resolutions of the Council or its committees ; a borough surveyor, who has charge of the roads, streets, lighting, and public works ; a medical officer of health, to whom all questions of a sanitary nature are referred ; an inspector of nuisances, who acts in conjunction with the medical officer ; and a superintendent of police. In the larger boroughs there are other officers exercising important functions, such as the superintendents of baths, of parks, of the cemetery, the engineers of the gas and water departments, and the chief librarian. In each of these departments, and in any other which may be found requisite, the Council has power to appoint and to remove all principal and subordinate officers and workmen.

From the machinery of administration in a fully-constituted borough, we proceed to the powers which the municipality is authorised to execute. These, broadly stated, include all that is necessary to the maintenance of an efficient system of local government. Special sanitary powers were not conferred by the Municipal Corporations Act, but these have been supplied by numerous Acts passed since 1835. A charter of incorporation does not constitute a commission of the peace for a borough, nor does it create a separate Court of Quarter Sessions ; but in the case of all boroughs of importance these omissions have been

supplied by special royal grants, so that in what has already been spoken of as a fully-constituted borough, the judicial authority is established side by side with the administrative authority, and the system of local government is thus rendered complete. A commission of the peace and the creation of a Court of Quarter Sessions must be applied for by the Corporation, and may at pleasure be granted or refused by the Crown. Where the grant of either is made, the Crown nominates the justices and appoints the Recorder; and it may also, on the application of the Council, appoint a stipendiary magistrate—a provision of which about seventeen places have taken advantage. With the judicial authorities, however, the Town Councils have nothing to do; the authority and the functions of the two bodies are entirely separate, excepting that the justices have large powers of control over the police in all matters other than their appointment and pay. Until the passing of the Prisons Act of 1877, the Town Council of a borough having a commission of the peace and a Court of Quarter Sessions, was required to provide and maintain a borough prison, the control of which was vested in the justices of the borough. The prisons having now been transferred to the central Government, this liability has ceased, but the justices are still empowered to appoint a committee of prison visitors from their own body, though with extremely limited powers as compared with those previously existing.

Reverting to the special functions of Town Councils in municipal boroughs, they may be broadly summed up as follows: appointment of all necessary public officers and servants; making, maintenance, cleansing, lighting, and general regulation of roads and streets; provision of an efficient system of drainage, and removal and disposal of sewage; the care of the public health, including the establishment of lunatic asylums, inspection and regulation of lodging-houses, the removal of nuisances, the enforcement of the Adulteration Acts, and the provision of special hospitals for infectious cases, of mortuaries, and of means of disinfecting unclean houses; the provision

of means of cleanliness and recreation, such as baths, parks, pleasure-grounds; the establishment of cemeteries; the supply of gas and water, by the acquisition of existing works or the establishment of new ones (special Acts of Parliament being required for this purpose); maintenance and control of markets and fairs, and regulation of weights and measures; establishment and maintenance of free libraries and museums, and of all public buildings necessary to local administration; the execution of sanitary and other powers under the Public Health and Local Government Acts; the administration of justice (by means of courts of Petty and Quarter Sessions, under special grants); the provision of fire brigades; and the maintenance and control of an adequate police force for the protection of order and the detection of crime.

This general statement, however, by no means exhausts the powers which in some instances are executed by the councils of municipal boroughs. Most of the larger boroughs, in addition to the powers of general Acts of Parliament, have special local Acts—commonly known as Improvement Acts—which confer upon them authority to make specified improvements in the streets, to erect special buildings, and to acquire property. Some, again, have special Acts authorising the purchase of gas and water works, or (in case of sea-ports) the construction of docks, harbours, &c. And others have taken power (under the Artisans Dwellings Act) to carry into execution large schemes of sanitary improvement, for the purpose of improving the public health, and benefiting the condition of the poorer class of residents. Finally, for the better execution of their powers, Town Councils may make bye-laws for a great number of purposes, and when sanctioned in some instances by the Home Secretary, and in others by the Local Government Board, these bye-laws have the force of law in the places for which they are made.

As local taxation is dealt with in a separate paper, a brief reference to the rating and borrowing powers of municipal

corporations will here be sufficient. The main provision as to rating is contained in the Municipal Corporations Act. All receipts other than those derived from sources authorised by special local acts, are paid into one fund, which is called the Borough Fund, and this fund is chargeable with the costs of ordinary municipal administration. If the fund is more than sufficient, then the surplus is applicable to purposes of general town improvement. If the fund is insufficient, the Council is directed to estimate the amount needed for the year's expenses, and to make a rate of such an amount in the pound on the rateable value of property within the borough as may be required to cover the deficiency. This rate is called the municipal or borough rate. When the amount required is ascertained, the Mayor issues a precept to the overseers of the poor of the parishes contained within the borough, stating their proportion of the rate, and directing them to collect and pay over to the borough treasurer the amount specified in the precept. Since the passing of the Education Act the school rate has also been included in the borough rate, the Act requiring the Town Council to provide the sum demanded by precepts served upon it by the School Board. In boroughs which have no local Acts the borough rate is the only one required; but where local Acts have been obtained, special rates are levied under the authority given by them. Loans borrowed by municipalities are repayable sometimes out of the funds raised by special rates, and sometimes out of the borough rate. Under the Municipal Corporations Act it was contemplated that loans would be raised for ordinary municipal purposes only. But subsequent legislation has enlarged the extent and variety of borrowing powers exercised by municipal corporations, in proportion to the new duties and obligations imposed upon municipalities. Thus, separate loans may now be borrowed under general Acts of Parliament for municipal purposes generally, for cemeteries, lunatic asylums, parks, baths, hospitals, sewerage and other sanitary works, industrial schools, libraries, public

buildings, and dwelling-house improvement schemes; while under local Acts money may be borrowed for any purpose that Parliament can be induced to sanction. The general loans above mentioned are repayable either by equal annual instalments of principal and interest, or by a sinking fund, within terms of years specified either in the respective enabling Acts, or by the central authorities whose consent must be obtained previously to borrowing. These authorities are in some instances the Treasury, in others the Home Office, in a few instances (such as harbours and piers) the Board of Trade, but usually—and especially with reference to sanitary works and improvement schemes—the Local Government Board. In each instance, when a loan is required by a municipal corporation, the controlling authority has to be applied to for its consent. A local inquiry, after due notice, is then held, and if the loan is approved, a term of years over which the repayment is to extend is fixed by the central authority. An important check is thus imposed upon the tendency of local authorities to increase their indebtedness. Another check to reckless expenditure is provided by the requirement that a corporation shall not promote any Bill in Parliament unless it be approved by an absolute majority of the Town Council, and also by a public meeting of ratepayers, and has further received the concurrence of the central authority. To complete this brief sketch of municipal finance, it requires to be added that Government contributions are made to borough funds in three divisions—(1) by grants amounting to half the pay of the police force, on a certificate of efficiency being given by a Government inspector; (2) of half the salary of medical officers of health, on condition of certain returns being made to the Local Government Board, and of the Board having a voice in the appointment and removal of such officers; and (3) in the payment of part of the costs of criminal prosecutions in boroughs having a separate grant of Quarter Sessions—the costs, in such cases, being dependent upon taxation by the Treasury.

III.—TOWNS NOT MUNICIPAL.

The government of towns other than those which are municipal corporations was partially regulated in a general manner by the Public Health Act of 1848, which conferred upon local Boards of Health certain powers of sanitary administration, but upon a very limited scale. This Act was amended by several subsequent Acts, some of a general character, and others passed for special purposes, and from time to time authority over such local authorities was vested in the Home Secretary, and afterwards in the Local Government Board, which was constituted in 1872. It is unnecessary, however, to describe the Acts referred to, as the whole of them were finally consolidated in the Public Health and Local Government Act of 1875 (38 & 39 Vic. cap. 55) which now constitutes the authority under which non-municipal local bodies exercise their jurisdiction, which confers upon them powers almost as extensive as those enjoyed by municipal corporations, and which places them exclusively under the control of the Local Government Board, and thus makes them responsible on the one hand to their elective constituents, and on the other to the central executive of the nation. As this Act for the first time reduces to a system the local governing arrangements, which were previously accidental rather than orderly, it will be convenient to confine the present survey to the provisions of the Act, and to the local work effected under its authority.

The Local Government Act sets out with a declaration that England (excepting the metropolis) shall, for the purposes of this Act, "consist of districts to be called respectively—1, Urban sanitary districts; and 2, Rural sanitary districts." Urban districts, with which we are alone concerned, are defined as follows:—

- "1. Boroughs, constituted such either before or after the passing of this Act: urban authority, the Mayor, Aldermen, and Burgesses, acting by the Council.

- "2. Improvement Act district, constituted such before the passing of this Act, and having no part of its area situated within a borough or local government district : urban authority, the Improvement Commissioners.
- "3. Local Government district, constituted such either before or after the passing of this Act, having no part of its area situated within a borough, and not coincident in area with a borough or Improvement Act district : urban authority, the Local Board."

Under the provisions of the Act there have been constituted in England and Wales (excluding the metropolis) 967 local government districts, of which 227 are also municipal corporations, the remaining 740 being administered by local boards, elected according to the provisions of the Act. To this number of local authorities additions are being steadily made, so that by degrees the whole country is being brought under the control of representative governing bodies, invested with large powers of administration and of rating, in all that relates to local government, with the exception of the local magistracy and police.

In order to convey a clear idea of the constitution and functions of these local authorities, it is necessary to explain by what means they are originated, how and by whom they are elected, and what powers are entrusted to them. The rapidity with which these bodies have been created, and the wide area and great amount of population placed under their control, are illustrated by the census returns for 1881, which show that out of a population of 25,986,286 in England and Wales, 17,285,026 persons are under the government of urban authorities, and that 8,683,260 are under the administration of rural authorities.

The constitution of urban districts, with powers of self-government, rests with the Local Government Board. The first steps towards the creation of such districts must be taken

by the owners and ratepayers. On the requisition of any twenty owners or ratepayers a meeting of owners and ratepayers may be summoned, in any place having a defined boundary, and a resolution may be passed, declaring that it is expedient that such place should be constituted a local board district. Such resolution must be sent to the Local Government Board, and the Board may, if it thinks fit, "declare such place to be a local government district, and from and after the commencement of such order, such place shall become a local government district, and be subject to the jurisdiction of a local board" (Public Health and Local Government Act, 1875, clause 272). It has been decided that a collection of houses which has acquired a distinct name, though situated within a parish, may be a place within the meaning of the section; and it has also been decided that if a place have a known and defined boundary for any purpose, that is enough to permit of its being constituted a local board district. If there be no known and defined boundary, then one-tenth of the residents rated to the relief of the poor, may apply to the Local Government Board to fix the boundary of the proposed district; and the Board may, after local inquiry, fix the boundaries of the district, or dismiss the petition. Having decided upon making an order constituting a local government district, the Local Government Board has power to prescribe in the order the number of persons who shall constitute the governing body, and it may from time to time increase or diminish the number of such persons. The Local Government Board is further invested with power to divide a local district into wards, and to assign a due proportion of members of the local governing body to each ward; it may dissolve local districts, or may unite the whole or part of one district with another; it may confer upon the sanitary authorities of rural districts any of the powers of urban districts (without constituting a local board), or it may for special purposes—*e.g.*, procuring a common supply of water, or making sewers—form urban local board

districts and rural districts into united districts for such purposes, to be administered by a joint board. It will thus be seen that the Local Government Board has most extensive powers with regard to local administration of town communities not included within the area of municipal boroughs. It can create them, fix and vary their boundaries, extinguish them, or unite them with other districts, as the necessities of local government may seem to require. The Board has another power of an exceptional character. If a local board makes default by not fulfilling any duty which it is required to discharge under the provisions of the Local Government Act, the Local Government Board, after making due inquiry, may appoint some person to execute such duty, and may invest him, for that purpose, with all the powers of the local board (excepting the power of making rates) and may charge upon the district all the expenses so incurred ; and if the local board refuses to pay such expenses, then the Local Government Board may appoint persons to levy rates for that purpose. All provisional orders of the Local Government Board constituting districts, or varying, or dissolving them, require confirmation by Parliament before they can be enforced.

When by order of the Local Government Board a local board is constituted, a register of owners and occupiers qualified to vote in the election of members is made ; and upon this the names of owners and ratepayers qualified to vote are entered. An owner is defined (schedule 2, cl. 10) to be "any person for the time being in the actual occupation of any kind of property in the district for which he claims a vote, rateable to the relief of the poor, and not let to him at a rack-rent ; or any person receiving on his own account, or as mortgagee or other incumbrancer in possession, the rack-rent of any such property." A ratepayer is defined (cl. 11) as one who has been rated to the poor for "one whole year immediately preceding the day of tendering his vote," and has before that day paid poor-rate for a year. At an election

of a local board votes are given by voting papers ; electors being entitled to one vote on a ratol of less than £50 ; between £50 and £100, two votes ; between £100 and £150, three votes ; between £150 and £200, four votes ; between £200 and £250, five votes ; at £250 and upwards, six votes. A person who is owner and also *bona fide* occupier is entitled to vote both in respect of ownership and of occupation. To be qualified for election as a member of a local board, a person must be an owner or a ratepayer, and must be resident in the district, or within seven miles of it, and must be possessed of real or personal estate to the value of not less than £500, in districts containing less than 20,000 inhabitants, or to the value of not less than £1,000 in districts containing 20,000 or more inhabitants ; or must be rated to the poor, in the former case at an annual value of not less than £15, and in the latter case at an annual value of not less than £30. Bankruptcy, liquidation, or composition with creditors, vacates the seat of a member. Casual vacancies in a local board may be filled by election by the board itself. Members are prohibited, on pain of forfeiture of seat, from taking any place of profit under the local board, or trading with it (excepting as shareholders in joint stock companies) or in any way deriving profit from work done for the board. Members of local boards are elected for three years ; but one-third of the whole must retire annually.

The powers conferred upon local boards by the several statutes consolidated in the Public Health and Local Government Act are varied and extensive. In describing them it will be convenient to follow the arrangement of the Act itself. The first division of the measure relates to sanitary provisions. The local authority has power to provide sewerage for the district, by making new sewers, and by acquiring, by purchase, sewers already constructed. It can require house owners to drain into the sewers, and can refuse to allow houses to be built unless such provision is made. It has power to dispose of sewage, by applying it to land, and discharging the purified

effluent into streams ; and for the more efficient fulfilment of this duty, arrangements may be made with neighbouring districts for a joint system of sewage disposal. There are also provisions for enforcing the necessary closet accommodation in private houses and factories ; for the scavenging and cleansing of streets, the removal of manure and rubbish, and for dealing with offensive ditches and other repositories of filth ; and for the compulsory cleansing of dwellings which are so unwholesome as to be injurious to health. Ample power is given to obtain an efficient water supply. The local authority may on its own account construct and maintain waterworks, or may, with the consent of the Local Government Board, purchase existing works, or may contract for an adequate supply of water. It may also, after hearing before justices, close polluted wells, and may require house-owners to lay on a sufficient supply of pure water from public or other waterworks.

As regards nuisances, the local authority is armed with ample powers. It may prohibit cellar dwellings, inspect and regulate common lodging-houses, remove nuisances prejudicial to health from the neighbourhood of dwelling-houses, restrict the conduct of offensive trades, and inspect and regulate slaughter-houses, and cause the destruction of meat unfit for human food. With a view to the protection of the public health, power is given to cleanse houses in which cases of infectious disease may have occurred, and to disinfect or destroy bedding used in such cases. Hospitals for the treatment of infectious diseases may be provided by the authority at the cost of the rates, and infected persons without proper lodging may be removed to such hospitals on the order of justices. Provisions are made for the prevention of epidemic disease by regular inspection, and for the execution of works calculated to remove the sources of disease. Mortuaries may be provided for the reception of bodies which cannot be safely kept in private houses ; and the authority may also establish public cemeteries.

The control of highways and streets is provided for by an elaborate system of powers, authorising local boards to make, drain, and pave, all streets and roads within its jurisdiction ; to regulate the building line ; to make bye-laws governing the erection of new buildings ; to purchase properties for street improvement purposes ; to remove ruinous or dangerous buildings ; and generally to do all that may be requisite to ensure public safety and convenience. The authority may also light the streets, either by arrangement with a local gas company, or by acquiring by purchase the works of such company. It may provide markets and slaughter-houses ; may acquire land for recreation grounds ; and may, by bye-laws, regulate the conduct of traffic in the streets. For this purpose, and generally for that of preventing nuisances in streets, the Towns Police Clauses Act is incorporated with the Local Government Act. This gives the local board authority to regulate hackney carriages, to provide fire-engines, and to control persons offending in any way against public order.

For the purpose of carrying out the provisions of the Local Government Act, local boards are required to appoint certain officers—namely, a medical officer of health, a surveyor, an inspector of nuisances, a clerk, and a treasurer ; together with “such assistants, collectors, and other officers and servants as may be necessary and proper for the efficient execution of the Act.”

An important series of provisions relates to the financial affairs of urban authorities. Here the principle of the Municipal Corporations Act is followed by the creation of a district fund for the general purposes of local government. Into this fund all moneys due to the local authority are paid, and if the fund is insufficient to meet the charges upon it, the deficiency is supplied by the making of a general district rate, calculated to cover expenses incurred or to be incurred within six months of the making of such rate. The general district rate is applicable to all purposes of local administration ; but provision

is made that in cases where the whole district is not rated for paving, water supply, and sewerage, a special highway rate, for the maintenance of roads, may be levied upon such excepted portions. The general district rate is leviable upon the occupiers of all kinds of property assessable for the relief of the poor; but where the rateable value does not exceed £10 a year, or where premises are let to weekly or monthly tenants, or are "liable to be let in separate apartments," the owner may be rated in place of the occupier, an allowance being made to him for such compounding payment.

Local authorities are invested with extensive borrowing powers under the Act, but such powers are limited by certain provisions—(1) they cannot be exercised without the consent of the Local Government Board; (2) money shall not be borrowed except for permanent works, of which, in the opinion of the Local Government Board, the cost ought to be spread over a term of years; (3) the total sum borrowed shall not exceed two years' rateable value of the district; (4) when the proposed loan and the debt outstanding would exceed one year's rateable value of the district, the Local Government Board must hold a local public inquiry before giving sanction to the loan; (5) money must not be borrowed for a longer term than sixty years, provision for liquidation being made either by equal annual instalments of principal and interest, or by the constitution of a sinking fund equal, with compound interest, to the repayment of the whole sum within the specified period. Where an urban authority possesses lands used for the disposal of sewage, it may borrow on such lands to three-fourths of their value, in addition to the borrowing power for general purposes above described. In either case, the money required may be borrowed in the open market from private persons, or from the Public Works Loan Commissioners. Accounts of all transactions, whether of rating or of loans, are to be made up annually, and are to be audited by the poor-rate auditor for the district. Provision is made for inspection of such accounts

by ratepayers, and for the transmission of annual returns to the Local Government Board.

From the preceding summary of constitution and powers, it will be seen that there are in England and Wales two broadly-marked divisions of town governments—(a) Municipal Boroughs, constituted under the Municipal Corporations Act, and developed as to their functions by subsequent Acts; and (b) Urban Sanitary Districts, or as they are commonly called Local Board Districts, constituted under the provisions of the several Health Acts, and now practically authorised and controlled by the consolidated enactment entitled the Public Health and Local Government Act of 1875. These two broad classes are capable of sub-division. Some of the urban (non-municipal) districts are governed partly under private or local improvement Acts, and the governing bodies in such cases are called Commissioners, their powers, however, being practically assimilated to those of the local boards, and, where defective, being supplemented by the provisions of the Local Government Act. The municipal boroughs group themselves into four classes: (1) boroughs existing before the passing of the Municipal Corporations Act, and which, though reformed by that Act, retain certain ancient customs and privileges, and retain also the franchise by freedom, though the bulk of the electors are householding ratepayers; (2) small boroughs, chiefly of the older type, which have a commission of the peace, but which have no courts of Quarter Sessions, and no separate police force; (3) boroughs which have neither justices nor sessions nor police of their own, and are, consequently, little more than sanitary boards, though having the style and dignity of municipal corporations; and (4) boroughs of larger population and fuller development, which possess complete machinery for local administration, including all the judicial, police, sanitary, and improvement powers conferred by royal

charters and grants, by general Acts of Parliament, and by local Acts obtained for special purposes. The last named class of boroughs, as a rule, has been created since the passing of the Municipal Corporations Act, and the only franchise in use in them is that based upon residence, occupation, and ratepaying. It is noteworthy, as one of our anomalies of legislation, that in the newest and most restricted forms of town government—the urban sanitary or local board districts—the operation of the popular franchise is the most restricted, by the influence of the plural system of voting according to property, and by the retention of a property qualification for members of local boards.

If the reader were to construct, however roughly, a local government map of England, the first thing that would strike him would be the want of uniformity in the system—a want so marked as to suggest the idea of designed confusion. Putting county areas and county divisions aside, he would see that the borough, the local board district, the parish, the union, and the school board district, are all arranged without the least regard to order, whether of area, of population, or commonly of boundary; and upon carrying the inquiry a little further, he would find that the registration districts differ from all the areas just mentioned. The survey would show the inquirer municipal boroughs with half a million population, like Liverpool, and others with a few hundreds, like Shaftesbury. He would meet with areas measured by miles, like Nottingham, or like Leeds with its 21,000 acres, and on the other hand like Banbury, with its ninety-six acres, or Chard with no more than forty. In the newly created class of urban sanitary districts he would find populations ranging from West Ham, in Essex, with over 100,000 population, to West Worthing, in Sussex, with about 300. Between these limits, both as regards boroughs and urban districts, he would note almost endless variations of area and population. Large boroughs with no clearly-defined boundaries, belted in with urban districts so

closely packed as almost to jostle one another, so small as to furnish few or none of the materials requisite for an efficient governing body, and yet heavily burdened with debt, and groaning under the pressure of increasing rates, both of which might have been sensibly lightened, and a higher quality of government obtained, if only common sense and moderate order had been observed in mapping out the areas of each jurisdiction. This confusion is one of the most serious defects of our system of town government.

IV.—DEFECTS OF THE EXISTING SYSTEMS.

One ~~great~~ defect of the present method of town government consists in its failure to express what may be called the life of the community; and this characteristic is common to both classes of governments, municipal or non-municipal, and affects the largest boroughs almost equally with the smallest local board districts. For the various purposes of local administration the areas differ so greatly as to produce inextricable confusion. A borough may form part of a local board district, and sometimes the governing authority may sit as a Council, and sometimes as a local board. Both areas may, and, indeed, commonly do, conflict with those of the poor-law administration, and all three of these frequently differ from the school board area. The four divisions here indicated may be included in one registration district, or may be divided into several, and these in their turn may, one or other of them, be united with other districts belonging to a different parochial union, or to another county. The districts arranged for the collection of imperial taxes may again differ from all the areas above mentioned; so that in no respect whatever is it possible, in probably any one instance, to present in one view the local facts relating to a particular community, small or great, whether as regards population, assessment, taxation, health, or expenditure. To any but experts in statistics, the task of rendering such an account is hopeless; to experts, however well qualified,

it is bewildering; and usually when the fullest labour is expended upon attaining it, the result is delusive, for peculiar local arrangements may evade the most exact inquiry, and the co-ordination of various sets of returns, derived from independent authorities, administering different areas, is necessarily to a great extent a matter of guess-work.

As regards the conflict of jurisdictions and the defective arrangement of areas, the larger boroughs are no better off than the smaller urban districts. The borough of Birmingham affords a remarkable illustration of the confusion resulting from a multiplication of administrative bodies. It has the advantage of being situated wholly in one county, if that be an advantage in the particular instance, for its natural boundaries would extend over parts of three counties, as Birmingham happens to be placed at an angle where Warwickshire, Worcestershire, and Staffordshire meet. Thirty years ago—long since the incorporation of the borough—its area included six different local governing and rating bodies, all of which were happily extinguished by a local Act, obtained in 1851, by which the Town Council was made the sole authority for municipal administration, but at the present time the borough includes two entire parishes and part of a third. One of these—the parish of Birmingham—is self-contained as regards poor-law administration, which is provided for by a local Act administered by sixty-four guardians of the poor. Another parish—Edgbaston—forms part of a poor-law union belonging to the county of Worcester. The third parish—Aston—part of which is within the borough, is included in a poor-law union which extends over several adjoining rural parishes. Each of these three parochial divisions has its own machinery of administration, its own area of rating, its own collectors of rates, and its separate offices. Each division has to collect, with its own poor rate, the municipal rate levied by the borough authorities. Next to the poor-law administration comes the School Board. There are three separate areas and three systems of election of guardians in the

three parishes. The School Board adds the fourth ; its area is co-extensive with that of the borough, but the election of its members, by the cumulative method of voting, has to be held separately from all other local elections, and at a different period of the year ; while the levy of the school rate is imposed upon the Corporation, which, in its turn, has to direct a precept to the three sets of poor-law overseers, requiring them to collect the school rate with the borough rate. Then comes the Corporation itself, with a different set of elections, and with additional rates for improvement purposes, under its local Act, to collect on its own account. Here, then, in one borough are five administrative bodies separately elected, mostly by different methods of election, collecting five sets of local rates, some by a direct operation, others by a clumsy method of delegation involving a vast amount of trouble in assessment and in transfer. But this is not all. One of the chief duties of the Corporation is the protection of the public health, and for the efficient discharge of this duty the collection of accurate statistics of births and deaths and sickness is of vital consequence. But the registration districts do not correspond with any other local areas. One registration district for births and deaths is included in a Worcestershire division, one is restricted to the parish of Birmingham, and a third is entangled with a number of Warwickshire parishes ; while as regard the registration of marriages, there is a further dislocation and complication of areas. Consequently, instead of the vital statistics being collected and recorded by one superintendent registrar for the entire borough, they have to be obtained from several registrars, and much needless labour is entailed in the process of tabulation. The same confusion characterises the arrangement of districts for imperial taxation, areas outside the borough being mixed up with those within it, so that it is next to impossible—if indeed it be not actually impossible—to ascertain the assessment of the town to income and property tax or to other imperial imposts. If we step beyond the borough boundary, the

same confused condition of affairs is found to exist there also. With the growth of the town in the course of the last ten years the population of Birmingham has necessarily overflowed into the neighbourhood, and consequently for several miles on all sides large urban districts have sprung up which cannot be distinguished from the town itself, any more than one metropolitan district can be distinguished from another, or than Manchester can be from Salford. The houses are continuous, the streets and roads lead directly out of one another, the same industries are practised in the manufacturing portions of the several districts, the same class of people reside in the suburban places into which manufactures have not penetrated; the whole area, indeed, is filled with Birmingham people, who either conduct their ordinary business in the town, or are in various ways so intimately connected with it that their interests cannot be separated from it. They use the institutions of the borough, they support its charities, they take part in its political and social movements, they benefit, some of them directly and others indirectly, by its municipal government. Yet these districts, which substantially form part of the community of Birmingham, are under the administration of their own local boards, they have their own school boards, their separate systems of local taxation, their own scales of assessment—in a word they are independent governments, doing imperfectly, with limited means, but at higher proportionate expense, the administrative work which the larger community does for itself, and could do for them with greater efficiency and with truer economy. If our scheme of local government were arranged upon intelligent principles, all such suburban districts would be included in the community to which they in reality belong. There would be one Council governing the entire natural area of the town, one set of administrators, one staff of public servants, one method of assessment, one uniform plan of local municipal work, so arranged as to prevent the present enormous waste of governing force, to economise the expendi-

ture of money raised by local taxation, and to develop and consolidate a higher type alike of administration and of citizenship. In one respect, indeed, the inconvenience of the existing arrangement has been found so great as to compel a reform—namely, with regard to that most anxious problem of all populous places, the disposal of sewage. Practically there is but one outlet for the sewage of the district, and this is in the hands of the Corporation of Birmingham, who have until lately found it impossible to prevent the independent governing bodies from discharging their unpurified sewage into the single river which must ultimately carry away the effluent of the whole district. Consequently a drainage district has now been formed under the provisions of the Local Government Act, and a drainage board, including representatives from Birmingham and from all the local boards in its near neighbourhood, has to be added to the already far too numerous governing bodies. Much the same difficulty is felt with respect to the supply of water and gas—the urban districts referred to being in both these matters dependent upon the works conducted by the Corporation of Birmingham.

Now this account of the case of Birmingham describes with substantial accuracy the condition of almost every large borough in the kingdom, with the exception, probably, of Nottingham, which has by a recent local Act so extended its boundaries as to take in all the suburban districts naturally belonging to it. Everywhere we meet with the same conflicting confusion of areas and of jurisdictions; nowhere, from one end of England to the other, do we find an instance (Nottingham excepted) of a large borough which is municipally self-contained, and is consequently self-governing. With regard to matters beyond the sphere of municipal administration, as now limited, there is not a single borough, large or small, which realises or even approaches the true ideal of local administration—that of a community in which all the functions of local government are united in a single representative body.

The chief defect, then, of government in boroughs is that of want of unity, and consequent loss of governing force. In the larger boroughs—say, for example, of 50,000 population and upwards—the powers are sufficient, but the administration is so divided as to become well-nigh chaotic. The men required for purposes of local government are there also, as regards both number and capacity, but instead of being made available for one common purpose, they are, so to speak, frittered away amongst a multiplicity of administrative bodies, and thus their working power is greatly wasted, and is even, in some instances, turned to mischief, by endeavours to maintain conflicting authority. Much of the work of assessment, of rating, and of collection of rates, has to be done three or four times over, and usually on different and sometimes on irreconcilable principles, to the great injury and confusion of the taxpayer, who may have to pay on one scale to the Corporation, on another to the sanitary board, on a third to the school board, on a fourth to the relief of the poor, on a fifth to the county (where, as in the smaller boroughs, county government and county rates still come in), and on a sixth to the imperial exchequer for the assessed taxes. To conduct these various administrations, independent establishments have to be kept up, at great cost of money, which might be saved if the local government were one instead of many. Finally, for each local authority, though partially or wholly included in one area, or substantially representing one community, separate elections have to be held at varying periods, and conducted upon different principles, and to a certain extent by different franchises. Instead, therefore, of being plain in its methods, clear in its arrangement, certain in its operations, and uniform in its expression of the will of the community, local government becomes too often an enigma to those who are governed, and a weariness to those who attempt to solve the problem by taking part in and thus trying to master its administration.

If the case of the boroughs—the higher and completer

form of local government—is thus perplexing, what is to be said of those inchoate boroughs, the local board districts? Here the defects and difficulties above described exist in full degree, often, indeed, with aggravated force, and with additional hindrances of importance—namely, smaller areas, ill-defined boundaries, and the want of that sense of corporate character which results from the absence of corporate designations and institutions. As a rule, however roughly it may be shaped, even the smallest borough has the feeling that it is a separate and self-governing community. Not unfrequently it has a history; often, again, its boundaries are clearly marked out by natural features or by the sharp separation of town and country; and even when these distinctive signs are wanting, the borough has its mayor, and aldermen, and councillors, and its corporate officers, such as the town clerk and the treasurer. Thus the borough is marked off from its neighbours by a character of its own. However humble it may be, it has a name, and a position, and a personality before the country. Consequently, though in the smaller places, and occasionally in the larger ones, municipal offices fall into incompetent or into improper hands, there is a general feeling that in the main the dignity of the place must be kept up, and so the Council always includes an infusion of the ablest and most respectable inhabitants, and these commonly are alone thought eligible for the higher and more representative offices in the Corporation. But the local board has no advantage of this kind, and it suffers from the want of it. Comparing small things with great, we may say of a local board what Metternich said of Italy—that it is “a geographical expression”—a mere slice cut arbitrarily out of a larger area, with boundaries of which its own inhabitants know little or nothing; possessing no corporate character or quality; embodying no distinctly marked community; having no recognised official chief or representative; being, in short, only a taxing, nuisance-inspecting, administrative machine. The result is that, as a rule, the work

and office of a member of a local board prove much less attractive than the work and office of a member of a Town Council, and consequently—of course, there are exceptional instances to the contrary—the range of choice afforded to the electors is more restricted in the local board districts than in the boroughs, inferior men are elected, personal or class interests are more largely and more openly represented, and the work of administration is less efficiently performed, and this without any saving of expense, for the lower the quality of the governor the less is he likely to practise true economy—inseparable from thoroughness—on behalf of the governed: while he is often penny wise he is usually pound foolish.

V.—SUGGESTIONS OF IMPROVEMENT.

Before proceeding to consider these, it is desirable to realise the idea of true municipal government. Briefly expressed, it is to promote the common good of the community by the free consent and united labour of all classes of its citizens, represented in and acting by a single governing body. This work includes material administration, such as the provision of roads and streets; the means of lighting, draining, and cleansing; the erection and maintenance of public buildings, and the execution of public works of necessity; attention to health, by making and enforcing sanitary regulations; the opening and control of markets, and of all means of ensuring the abundant and efficient food supply of the population; the preservation of order, through the agency of an adequate police force; and the administration of justice by resident magistrates and local courts. These are what may be called the broader divisions of material administration. But a community may provide all of them, may put them into perfect operation, may add to them an exact and well-regulated system of taxation and finance, and yet may fall short of the ideal of municipal government. To realise this, something more must be taken into account. Means of recreation must be promoted, by the

establishment of baths and the acquisition of parks and playgrounds open to all classes. The intellectual wants of a community come next within the range of government. Libraries and galleries of art must form part of the municipal scheme. Schools also are essential to it—a system of education, graduated from the elementary school to the college, and so arranged as to be accessible without hindrance to all classes of the population. In a word, the true municipality should completely grasp the life of the community, and in doing so should aim at expressing the communal idea—one for all, all for one. The work of the town, according to its means, should be done with such completeness as to leave no source of danger or evil unchecked, no material defect uncured, no intellectual want uncared for. It should be done with such regularity of method as to ensure the steady and easy working of the complex machine; with such stateliness of manner as to dignify the corporate life; with such a spirit of earnestness, and thoroughness, and self-sacrifice, as to raise the general tone and standard of public service to the highest level; and with such unity of feeling as to bind all classes together with a real sense of belonging to a community worthy of being served, and honoured, and obeyed. The government of such a community should be entrusted to one body, exercising by its committees authority over the whole administration—municipal, poor relief, educational, judicial—elected at one time and by one franchise, but in its composition not restricted to one class, for the artisan should find his place beside the manufacturer, the shopkeeper beside the professional man, the representatives of culture and those blessed with the enjoyment of wealth and leisure beside the representatives of commercial activity and industrial labour. To be a constituent of such a corporation might well “content the ambition of a private man;” to sit in its Town Council should be a distinction which the highest and the ablest might regard as satisfying their desire for honour and their demand for public work. Of a local government like this

no man could speak with disdain. Its action would be large enough in scope and lofty enough in aim to attract and retain the co-operation of men who now seek in Parliament the opportunities they fail to recognise in local assemblies ; its debates would constitute a new source of public education ; its labours would train a succession of citizens competent to serve in the wider field of national politics, and to pass with credit and with ease from local to imperial statesmanship.

It must be confessed that this is a high standard of municipal government, and some readers may be disposed to regard it as one impossible to be realised. At least it is worth trying for, and there are Englishmen so convinced of this that endeavours are being made in some of the larger boroughs to accomplish the task. How inadequate are these efforts, how limited their success, how frequent and severe the disappointment of those who make them, all who have engaged in them are driven to admit. Yet the progress which has been effected within the last few years affords much encouragement. Between the system of borough government existing before the passing of the Municipal Corporations Act, and that which now exists in the largest towns of the kingdom, there is absolutely no comparison. The aims of administration have been incalculably widened, the means improved, the spirit elevated ; and the results have been proportionate to these causes of progress. Much as may be left to be desired, our great towns are healthier, more orderly, better educated, more thoroughly trained in their estimate of the value of municipal organisation, than ever they were before. Still, however, a greater stimulus is needed in order to make municipal government what it should be. A strong incentive is required to induce the ablest men in a community to give their time and thought to municipal work. Political influence has been called into play in the hope of stirring them into action. It is but a rough-and-ready method, after all. In communities where there is a strong and healthy current of political life, and

where politics are regarded as a matter of duty, the political organisation doubtless helps, and quickens, and strengthens the municipal organisations. But where politics are sluggish, or narrow, or are directed to unworthy ends—then injury rather than good may follow the employment of such a stimulus to the work of local government. Plainly, if the towns of England are to be governed with even an approach to ideal perfection, we must develop a higher idea of corporate life, a higher standard of public intelligence, a higher sense of public duty. Each community in this matter needs the help of its best men, given freely as a duty, and with a sense that in doing such work those who do it are promoting not only the welfare and the happiness of their respective communities, but also the strength, the progress, and the greatness of the nation. That men of this class, animated by such motives, and qualified by education and by capacity, can be obtained always and in all places is not to be expected; but they are to be found usually in a sufficient number to give tone to the local governments, and they can be induced to give their services, if the right means are employed. These means are to be found in so reforming the town governments as to make the work worth doing as the business of a life; and this reform is to be sought in making each community self-contained as regards its local administration. In a borough there should be only one governing body—the Town Council. The whole municipal business, the school board work, the system of poor relief, should all be entrusted to it, and should be managed by its committees, with a liberal power—for special departments—to call in the assistance of persons especially qualified, in the manner indicated by the Free Libraries Acts, which allow persons outside the Council to be added to its library and museum committee, for this particular purpose. In the same way assistance might be obtained for school management, or for other well-defined and special departments of administration. But the initiative and ultimate authority

in every branch of local administration should rest with the Town Council. In a word, the whole of the town work should be committed to it ; and then, in the larger boroughs at least, there would be no lack of men competent to undertake the management of affairs, and willing to give the time and labour required, for the work would become so important, so extensive, and so responsible, as to be worth doing thoroughly as a matter of personal honour as well as of public advantage. As matters now stand, the energy of administrators is frittered over a variety of employments, and too often the separate bodies upon which they can serve are too limited in range or in power, and too low in regard to their dignity, to render seats upon them objects of strong desire on the part of men who would be willing enough to seek participation in the general business of local government. Make the Town Council the one governing body, and we have at once a real government, capable of attracting, of satisfying, and of rewarding, all who are capable of taking part in local administration, and who are competent to render continuous and efficient service.

There is nothing that need really hinder this concentration of administrative powers. A committee of the Town Council (aided if need be by experts associated with it for that purpose) could efficiently discharge the functions of the school board. Originally it was proposed to entrust the schools to Town Councils, and even now, in cases where there is no school board, the Council is required to enforce important provisions of the Education Acts, by means of a school attendance committee. Another committee of the Council could just as readily manage the workhouse, and undertake the duty of dispensing relief to the poor. Of course, in order to enable them to undertake additional duties, the Town Councils would have to be enlarged, a proportionate number of members being added to them, in accordance with the extent and pressure of the new functions. The Council of such a borough as Birmingham, for example, now consists of sixty-four members ; the School

Board has fifteen members ; the local Board of Guardians has about sixty—though twenty would do the work quite as well. Thus we have three governing bodies, numbering about a hundred and forty members, or, with the “outsiders” called in to help in managing the free libraries, about a hundred and fifty altogether. A Council of a hundred members would be enough to accomplish the whole business of the town, without imposing an undue strain upon its several committees. The work would be properly co-ordinated, simplified, brought under wholesome review by a strong and capable central authority, and presented to the town in one intelligible view ; while for the members themselves, and for all who care for municipal work, it would be infinitely more attractive to form part of such a body—with the power of controlling the whole—than to take part in the separate labours of Council, School Board, or Board of Guardians.

This advantage of eliciting the best service a community could afford would be a sufficient reason at least for the serious consideration of the reform here sketched out. But there are other advantages of great weight. The unification of powers would lead directly to a double economy—of governing material, and of the cost of administration. The existing system of divided powers is wasteful in all ways—wasteful as regards men, for it diverts to a department those who might usefully be employed in the general government of the community ; wasteful in money, for it compels the maintenance of several administrative establishments where one, properly organised, would be sufficient. As regards simplicity of administration, the gain would be enormous. In any borough there may now be—indeed, there usually are—several areas of local government, varying from or conflicting with each other ; several assessing and rating bodies, each making its own valuations, and collecting its own rates ; several sets of local elections, differing as regards time, and all entailing heavy cost upon the ratepayers, upon whom the expense of the official

machinery necessarily falls. It may be doubted if, in every borough in the kingdom, a dozen persons could now give a clear account of the independent local authorities and their constitution, mode and times of election, functions, establishments, powers, rates and expenditure. If all these bodies were united in one, this confusion would instantly disappear. There would be a single governing body, elected or partly renewed at one period of the year ; having authority for all purposes, over one area ; levying a simple rate on a uniform assessment, by one set of officers ; and so reporting its work in its several departments as to put before the burgesses a clear statement of what was being done with their money, and of how the business of their town was being performed.

While the area of a borough, for all local purposes, should be a single area, the districts for municipal work, school board, poor relief, registration, and collection of imperial taxes, being one and the same—the borough boundaries should be so arranged (by extension, if need be) as to include all the population really belonging to the borough, either by community of interest or occupation, or by the natural configuration of the suburban districts ; the object in all cases being to invest each town government with a self-contained and self-expressive character. When we now speak of a great borough it often happens that we mean only an arbitrary division of the community which ought to bear the name ; whereas, in order to realise the true importance of the larger boroughs, we ought to reckon with them a large population outside their boundaries—a population sometimes (as in the case of Manchester and Salford) split off into a separate borough, or (as in the case of Birmingham and Aston), governed partly by a municipal Council and partly by a local Board.

It may be objected that such a system of united powers might suit large boroughs, but would be ill-adapted to small ones, with their lesser populations and limited interests. In fact, the reform would suit these equally, for the smaller

boroughs now suffer equally with the greater ones from the loss of governing power, and the needless waste and cost resulting from the existing arrangements. But, wherever it is possible, small boroughs lying close together might be usefully grouped into one area of government, with the view of promoting administrative efficiency and economy, and of affording a wider scope for the choice of a governing body. Or, as there is no sacredness in a particular form of local administration, very small, decaying boroughs, incapable of fulfilling the higher functions of government, might well be merged in a reformed county system—an easy transition, as the county already transacts their judicial business, provides their police, and, in some instances, maintains their roads.

There remain for consideration the seven hundred urban local governments—the local Board districts. How should these be dealt with? The answer is indicated by the preceding observations. Where they belong naturally to an existing borough, touching its boundary, using its institutions, occupying their inhabitants with the same interests—let them be united with the borough to which they belong, and so pass at once into the full tide of highly organised municipal existence. Where there is no such contact with an existing borough, but where local board districts are themselves divided only by an arbitrary line, let them be merged into each other, so as to form a sufficiently large and important community. In these instances, and in those of local board districts which are already large enough, let their status be raised by making them boroughs, thus completely investing them with the powers and attributes of municipalities, which they but partly enjoy under their present organisation. It may be asked—indeed, it is asked—why should importance be attached to a change of designation? The chairman of a local board, it is argued, would be invested with no new authority if he were converted into the mayor of a borough; the members of the board would gain nothing in power or efficiency by being called aldermen

or councillors. The answer is that, as a matter of fact, authority would be enhanced, and that power and efficiency would be increased, because the corporate body would realise for its constituents, and would express by its action, the idea of a self-governed community; and it is to the development of the idea of community, with its personality, its duties and obligations, its legal powers, its defined locality, in a word, its united and visible life, capable of being manifested to the country as well as within its own limits, that we must look for the natural reform and the healthy growth of town government in England. There are proposals afloat for the so-called scientific arrangement of local government areas. One of these, lately described and advocated by Mr. Rathbone, M.P., revives a project broached by him some years ago. He would simplify areas, and would abolish overlapping jurisdictions, reforms which, as will have been observed, the present writer considers to be essential. Mr. Rathbone would commit to one body in each area the whole business of local government; and here, again, he agrees with all reformers who have carefully thought the matter out. But, instead of having boroughs and rural governments, he would have "primary areas" and secondary areas, the latter being the counties. "The unit of area (he says) should be the same for all local purposes, and larger areas should be, as far as possible, the exact multiples or aggregates of that unit." In the primary areas one Council for all local purposes should be elected, and these Councils should elect representatives to the greater or county Council, and thus the government of primary and secondary areas would be linked together. Mr. Rathbone points to France as giving evidence of the advantage of some such system. But, in truth, that which suits other countries, or that which might suit a new country, will not suit England. It would take a generation to get used to the idea of a primary area, and then people would almost shiver at the coldness and want of homeliness of the arrangement. The difficulty in the way of any such scheme is

that we are not a scientific nation—scientific, that is, in our ways of government. We cling to our local distinctions, and cherish the practically independent and sometimes almost isolated life of our communities. The county is a reality to us ; so is the borough, and so is the familiar unit of the parish. However excellent the theory may be, however considerable, in some respects, the practical advantages, we should never be content to be mapped out into geometrical divisions or areas. Indeed, Mr. Rathbone admits that some large boroughs would have to be exceptionally dealt with ; he perceives that they would refuse to merge their individuality in the new order of areas, small or great. But this feeling exists in lesser communities as well as in larger ones. All would object to be reformed into squares or circles, just as, individually, all of us would object to give up our distinctive names, and to be known by numbers. In any case, it is manifest that England will keep the parish, the borough, and the county, as the divisions of local government ; and it is well that she should cherish them, for in no other way can local life, and activity, and interest, the very essence of good government, be preserved. The retention of these designations and divisions, however, offers no hindrance to the union of powers within their respective limits ; nor does it prevent them from being linked together in some kind of representative union. The one great point is to make each real community self-contained as regards all the functions of local administration within its boundaries, and then, as far as may be, to develop a healthy spirit of emulation amongst neighbouring communities. Under such an arrangement the parish would remain the area of sanitary work for the rural districts ; the borough would be the town organisation, new and old ; and the county would take charge of all the work that could not be efficiently performed by the parish or the smaller boroughs. Thus we should have practically two local governments : the county, working through the parishes for some purposes and by a representative board for

others ; and the boroughs, constituted wherever a town population large enough to justify their creation already exists, or wherever it might happen to develop in course of time ; and each of these governments would preserve its own individual character, bear its own distinctive name, and possess an actual personality in the nation. Upon such a basis it would be easy to construct groups of local governments, linked for large general purposes of administration, say for the collection of imperial taxes, the construction and maintenance of main roads, the storage of water and the prevention of floods, or the execution of great schemes of improvement beyond the powers of one locality. To such an union of governing bodies it is conceivable that limited powers of legislation might be entrusted ; and that by this method Parliament might be relieved of some part of the work of examining private Bills, or even of settling the principles and maturing the leading provisions of public Acts of a social or economical kind. A great Council of boroughs, or an assembly of representatives of counties, might, for example, be better qualified than Parliament itself to discuss and to settle the arrangement of railway or water Bills, or wide schemes of drainage, or reforms of local rating, or many other matters that will readily suggest themselves as capable of adjustment by those whose interests are directly affected by them. Or, if the surrender of such authority were too great a sacrifice to expect from the Imperial Legislature, the principles of measures like these might be settled at Westminster, and the framing and execution of them might be left to the localities themselves.

One point of special importance should be kept in mind in any scheme of local government reform—namely, the granting of public-house licences. Particular stress has already been laid upon the concentration of all local governing authority in the hands of a single representative body, elected by the rate-payers. To such a body as this—the Town Council in boroughs, or the representative elected board in counties—the power of

granting and regulating licences for the sale of intoxicating liquor might with propriety and advantage be entrusted. It is not advisable here to enter upon a consideration of what is known as the principle of Local Option; but it seems to be manifest that, in some form, the control of the granting of new licences and the renewal of existing licences will be made dependent upon the will of the inhabitants of the districts for which such licences are granted. The proposal to establish elected licencing boards, for this purpose, has been received with considerable favour. But the constitution of licencing boards would simply add to the existing mass of confusion in local government another element of a specially disturbing character—another election, conducted at considerable expense and with much popular turmoil, another set of influences tending to the distraction of the public mind from the real work of municipal government. If, however, all the powers of local administration—municipal, poor relief, schools, &c.—were centred in one elective body, the licencing authority should follow the same course; the Town Council and the County Board, respectively, should also be the licencing board for the district. This is no new proposal. It was made originally by Lord John Russell, when he introduced the Municipal Corporations Bill in 1835. As will be seen from the following quotation from his speech when explaining the Bill, Lord John Russell regarded the licencing power as an essential part of the work of police control. He said :—“With regard to the administration of justice and police within the towns, we propose that the whole work and business of watching the town shall be placed completely under the control of the Council. Then, with respect to another part of this measure which refers to what I consider a part of the police of the towns, and a part which has often led to very great abuses—I mean the power of granting ale-house licences—it is proposed that this power shall not be mixed up or confounded with the duty of administering justice, but that it should be left to the

Council, or a committee of the Council. I think that the Council elected by the ratepayers, as now proposed, although no doubt many of the members may have a desire to favour their friends, or to promote their own private views as a body, will always act under popular control, and be less likely to abuse the power of granting licences than magistrates, in whose case the robe of justice is sometimes employed to cover a great enormity of abuses ;" and who, the speaker might have added, are not amenable to popular control, although this part of their functions requires to be discharged with reasonable regard to the public feeling of the community.

Another subject not strictly falling within the scope of this paper, may nevertheless be referred to here, inasmuch as it bears upon the unification of the powers of local governing bodies. The main proposition the writer has endeavoured to maintain is that in order to render local government efficient, it must be simplified by vesting in one elected body the whole range of administration. The argument is that a body clothed with such extensive authority, and acting in all matters of local government for the whole community included within its area of jurisdiction, would be chosen under an increased sense of responsibility on the part of the electors, and would attract and retain the services of the best qualified members of the community. Such a body, so elected and so constituted, would justly be entitled to freedom in the exercise of its powers. Now, as the law stands, the freedom of municipal governments is limited in an important particular. The Borough Funds Act (35 & 36 Vic. c. 91) authorises local governing bodies to promote or to oppose local or personal Bills in Parliament, and to apply the Borough fund to payment of the costs incurred in such proceedings. It is required that notice shall be given, both to the public and to members of the Council, of intended procedure under the Act, and that no resolution under it shall be valid unless it be approved by an absolute majority of the Council. The consent of the Local

Government Board is also required, in all matters under its jurisdiction. The Act further requires that no Bill shall be promoted or opposed, unless the promotion or opposition is approved by the owners and ratepayers in public meeting, and that, if demanded, a poll of such owners and ratepayers shall be taken. This last described provision springs directly from a feeling of distrust of popular representative government, and the restriction imposed by it ought to be abolished. A natural function of the governing body is to take all measures it may deem advisable for the protection or promotion of the interests of those whom it is elected to govern; and the manner in which their interests may be advanced or affected by legislation, is much more likely to be within the knowledge of the body charged with local administration than within that of an assembly of ratepayers, brought together hap-hazard, and composed usually of those who, from caprice or interested motives, or from imperfect information, may be hostile to the proposed undertaking, for the larger number who approve the contemplated action of the governing body cannot so easily be induced to attend. It has often happened that measures of importance, matured by Town Councils, and urgently needed, have been rejected by a narrow majority in a thinly attended ratepayers' meeting, or by a bare majority on a poll which did not represent more than a fraction of the ratepayers; and this is a liability particularly likely to arise when sanitary improvements, affecting the interest of owners of small house property, are in question. An example of the mischief caused by such a requirement as that above stated, is afforded by the working of the Free Libraries and Museums Act—the resolutions of governing bodies in favour of adopting the Act having been repeatedly set aside by statutory meetings of ratepayers, and the Act being thus practically made a dead letter in the greater part of the country, and almost entirely so in the metropolis.

There is one matter of importance that must not be lost

sight of. What is to be the future concern of the central Government with the affairs of local administration? At present the tendency is too much towards centralisation. In saying this, a return to the old idea that interference by the central executive is dangerous to liberty, and is therefore a thing to be resented, is not sought to be implied. In the broader affairs of national politics such a feeling is doubtless as commendable, as healthful, and as noble as it ever was. But at one time, in regard to local affairs, and to social legislation, this resistance to Government interference took a distinctly ignoble and mischievous form. People who had interests to protect resented State control on selfish grounds, or from dislike of worry, or from a reluctance to yield the power conferred by wealth or position. We had an example of this feeling in the resistance to the passing of the Factory Acts, and again in the opposition offered to the Union Chargeability Acts. The dislike of registration in all its forms affords another illustration. But this feeling has died out so completely that rare manifestations of it strike us with surprise, and move us to ridicule or to indignation, as individual character may happen to determine. The wide extension of the franchise, and the gradual abolition of unjust and restrictive laws, have so widened the area of the State that people have generally come to trust the State—seeing, in fact, that they are practically trusting themselves. And this change of feeling has developed what may easily become a new danger. There is too much haste to appeal to the national Government on every pretext—to cast burdens upon it, to look to it for protection, to insist upon its giving counsel, to charge it with the responsibility of doing work which the local governments ought to do for themselves. Consequently we are becoming over inspected as a nation, and each new development of the system of inspection, of advice, of check and control, tends to render the locality less self-trusting, and more dependent upon one or other of the departments of the imperial administration—

the Home Office, the Treasury, or the Local Government Board. Yet, granting all this, it must be kept in mind that there are many ways in which the central Government can render valuable help to the various local administrative bodies. It is desirable, for instance, that authority to control the borrowing of money by local governments should exist, and that a central department should have power to examine the objects for which loans are proposed to be issued, and to fix the conditions of issue, and the term and method of liquidation. It is desirable, again, that a central department should be armed with the right of inquiring into the manner in which local governments are discharging the various duties imposed upon them by the Legislature, and that it should have power, by some swift and certain process, of enforcing compliance in cases of proved neglect. Further, it is desirable that complete returns on all matters involved in the operation of local administration should be periodically made to a central department—such as population, health, finance, public works, &c.—and that these returns, arranged upon an intelligent system, and upon a uniform plan, should be published annually by the department. Local Government Blue Books—one for the counties, and one for the boroughs—ought to show, year by year, the whole of the statistics of local administration, so that the condition of each community and locality might be ascertained with clearness and certainty. Finally, a central department should be prepared to inquire, on the request of local bodies, into any matter affecting the corporate welfare of the people under its jurisdiction, and to advise upon improvements, and upon the method of carrying them into execution. But these reforms pre-suppose a precedent reform in the relations of the central and the local governments. At present there are four departments which have certain rights of supervision—namely, the Treasury, the Home Office, the Local Government Board, and the Board of Trade. The whole of their powers and functions,

so far as local administration is concerned, should be consolidated into one department, placed always under the direction of a Minister of Cabinet rank.

In the space allotted to this paper it is impossible to do more than to sketch the broad lines of existing arrangements, briefly to indicate their defects, and to make general suggestions of remedies. The main points which it is sought to bring clearly into view are—(1) the confusion and waste now involved by the multiplication of governing bodies, and the diversity of areas ; (2) the necessity of simplifying administration by entrusting to one body, acting within a single area, all the powers of local government ; (3) the importance of developing local interest in the work of government, by encouraging the spirit of community, and raising the character of the work to be done, and as a means towards this end by extending the powers of borough governments, and by investing with the style and attributes of boroughs all distinctly town governments ; (4) the desirability of placing all the relations of the central and the local governments under the control of a single department of the State, charged with the duty of inspecting, advising, collecting statistics, and reporting annually for the information of Parliament and the country. To sum up—the object of legislation should be to concentrate powers, to simplify administration, to make each borough a self-contained and self-expressing community, and thus to quicken the feeling of a common interest, and to raise to a higher level the motives, the aims, and the labours of those who are charged with the work of local administration. Upon such a reform depends the future of local government in the towns of England. If we can make the best men in every borough feel that it is their duty to work for the interests of the community as for their own, and if we render the task of government easier and more inviting by substituting a single authority and a single area for the conflicting jurisdictions and the confused boundaries which now exist, we shall have accomplished an act of progress of

incalculable value—for where deadness now prevails we shall witness the growth of a real and healthy life; there will be eager interest in place of indifference; ignorance or guess-work as to the facts and conditions of local administrations will give way to certainty; order and method will replace existing confusion; the ruling motive will be a high sense of public duty, excluding the pretensions of self-sufficiency, and limiting and ultimately destroying the influence of petty interests.

BIRMINGHAM, *December*, 1881.

VI.

LOCAL GOVERNMENT AND TAXATION IN IRELAND.

By RICHARD O'SHAUGHNESSY, Esq., M.P.

THE essay on local government and taxation in Ireland, published by the Cobden Club in 1875 contains an exhaustive account of the institutions then existing. The following pages will attempt to set forth compendiously the systems upon which Irish local affairs are now administered, calling attention to changes which have lately taken place. It will be necessary to explain the most important proposals bearing on the subject which have been discussed in the intervening period, and to point out the directions in which it would appear that the necessities of the age are leading. The reader will be invited to reflect on the importance to Ireland of a sound system of local government. The country is troubled with domestic strife, and out of harmony with the imperial system. Reforms unconnected with local administration will no doubt be required to bring reconciliation to the races and creeds into which the country is divided, and to establish between the two islands as political communities the harmony which exists between them socially. We must also rely to some extent on the action of time to soften painful

memories. But while much may depend on other influences, in Ireland, as elsewhere, the best school for the development of sound political qualities is the school of local institutions, wisely organised, firmly supervised, and administered with common sense.

The County, the Union, and the Town, are the most important administrative areas. There are others, shaped out for particular services ; but, in order to obtain a clear view of the present situation, it is desirable to consider in detail the three above-named. The union is the most important. Its responsibilities are increased by the statutes of every session, while the county seldom receives new powers. The town holds its own as a factor of administration, but Ireland is more largely constituted of rural than of civic elements, and the problems raised by municipal affairs are less numerous than county and union questions. Although the union is responsible for the administration of a greater amount of taxation than the county, there are grounds in the anomalies of county administration, in its virtual irresponsibility to the ratepayers, and in its position as the last great stronghold of local government by the minority, for giving it the first place in a description of Irish institutions.

COUNTY ADMINISTRATION.

It would be irrelevant to trace the long and intermittent process of the division of Ireland into counties. It commenced in the reign of John, and ended under James I. There are eight "counties of cities" and "counties of towns," consisting of a municipality, in some cases with, in others without, a rural area. There are thirty-two counties in the ordinary sense. The province plays no part in administration, although historically, and as a landmark of race and creed, it is important. The county is divided into Baronies, the barony made up of Townlands. The latter denomination is not a factor in government, but the barony will demand attention. The sizes of counties and baronies, and the number

of baronies in each county, vary considerably. Cork, the largest county, contains about 1,800,000 acres; Louth, the smallest, about 200,000. Out of 325 baronies into which Ireland is parcelled, 23 make up Cork, while Leitrim and Monaghan contain 5 each. The Barony of Dublin covers 1,693 acres, Kilmacrenan, in Donegal, contains 310,674 acres, and 4 baronies might be named each larger than some of the smaller counties. The principal local authority in the county is the grand jury. It is appointed before each assizes by the High Sheriff, who has been nominated by the Viceroy from a list prepared by previous Judges of Assize. This list is generally filled from nominations made by former High Sheriffs. The grand jury consists of twenty-three gentlemen, a number originally adopted for the administration of criminal law. The High Sheriff is bound to select from each barony a resident £50 freeholder or £100 leaseholder; he then completes the required number by selections at his discretion from the £50 freeholders and £100 leaseholders of the county. In most counties, the number of baronies being under twenty-three, the High Sheriff has a wide discretion in selecting the majority. Even in Cork, the only county containing twenty-three baronies, the law leaves him master within wide limits of the constitution of the grand jury. In the admission of new names, regard is had principally to wealth or status. A high or low place goes a great way to fix the holder's rank, and the grand jury, instead of being selected for business capacity, is a barometer for the measurement of social claims.

Presentment sessions play a subordinate part in the administration. There are sessions for the county at large, dealing with expenditure of the cess, or rate, for the benefit of the entire county; and baronial sessions, dealing with expenditure for the benefit of the barony. Every justice of the county is entitled to vote at all the baronial and county sessions. At the latter, a shadow of representation entitles

one cesspayer, selected by each baronial session, to vote. The number of associates entitled to vote at baronial sessions as representatives of the cesspayers is fixed, subject to certain rules, by the grand jury. Not less than five and not more than twelve seats can be allotted to the cesspayers. The method of selection is tortuous. The grand jury take the names of the hundred highest cess-payers. Those of the hundred who have acted previously at sessions are struck out. After further eliminations, the grand jury choose, at their own discretion, twice as many names as there are seats allotted, leaving to a ballot the final selection. The ballot takes place on the day of sessions. The farmers chosen by the grand jury being generally little disposed to come a long distance from private business on the chance of success in a ballot which can only give a nominal part in the affairs of the barony, are slack in attendance, while the justices, usually men of leisure, assemble in numbers. The framers of the system contemplated all this, because the statute provides that the absence of the cesspayers shall not debar one or more justices from transacting all business.

Two hundred and fifty years ago Irish grand juries received a limited fiscal authority. It was impossible, in an unsettled country, to form a permanent fiscal tribunal. Advantage was taken of the visit of the judges and their military escort, to utilise for local government that portion of the English garrison which happened to form the grand jury. In time one duty after another was imposed; and in 1836 the anomalies of the system were crystallised in the Grand Jury Act, 6 & 7 Will. IV. c. 116, which has since undergone amendments. The powers of the grand jury expire at or before the end of the assizes, when the judge dismisses them, except in Dublin, where, under a special Act, a standing committee is appointed. The absence of a permanent authority is a source of great inconvenience.

The public works of the county, its roads, bridges, court-

houses, and similar structures, are the principal subject of administration. To the sessions is reserved the right of proposing expenditure. The proposals adopted by the sessions are submitted to the grand jury; if rejected, they fall to the ground for the time being; if ratified, they are submitted to the judge of assize. Any cesspayer is allowed to appeal against the ratification of the grand jury. The judge has no special knowledge about the convenience of a road, or the construction of a bridge. It is not unnatural, nor is it to be regretted, that appeals on the ordinary subjects of administration to so unsuitable a tribunal are few.

County works consume about two-thirds of the expenditure. A considerable portion of the remaining third is levied for purposes which are regulated by statute, or controlled by a central authority. These "imperative presentments" cover the payment for lunatic asylums, debts due to the Board of Works or Treasury, the cost of extra police, the conveyance of prisoners, and other items. The grand jury exercises a discretionary power under various Acts as to contributions to reformatories, industrial schools, and infirmaries. The system is also used for the assessment of compensation for malicious injuries to property. (6 & 7 Will. IV. c. 116, ss. 135 *et seq.*)

Projects under the Tramways (Ireland) Act, 1860 (23 & 24 Vic. c. 152) require to be sanctioned by the grand jury of the county to be traversed. The approval of the Lord-Lieutenant is next sought, and, this being obtained, if it be appealed against, an Act of Parliament is required to authorise the work.

Railways are sometimes aided by baronial guarantee. The presentment sessions, and subsequently the grand jury, are invited to give security on the cess for a portion of the cost of construction. If both bodies assent, the promoters ask, and generally obtain from Parliament, an authorisation for the guarantee.

CLASSIFICATION OF GROSS AMOUNT OF PRESENTMENTS OF GRAND
JURY CESS FOR 1879.*

	£	Per cent.
Roads and bridges	702,176	55'3
Maintenance of lunatic asylums	117,645	9'3
Miscellaneous	154,895	12'2
Salaries of county officers other than of prisons and bridewells	104,735	8'3
Prison expenses	26,889	2'1
In discharge of debt :—		
To Government	£75,802	
To others than Government	11,790	
	<hr/> 87,592	6'9
Public charities :—		
Infirmarys and hospitals	47,464	3'7
Extra police	8,738	0'7
Valuation	7,960	0'6
Erection and repairs of court and session house	9,166	0'7
Police, for weights and measures	2,780	0'2
Total	<hr/> £1,270,040	<hr/> 100

This sum includes rates raised for the counties of the cities of Dublin, Cork, and Limerick by the Town Councils, which in these towns have taken the place of the grand jury in fiscal matters.

From the gross amount must be deducted £85,347, consisting of repayments and credits to which the counties became entitled under various heads. The net amount, after this deduction, levied as grand jury cess for county and baronial purposes in 1879 was £1,184,693, involving, at the existing valuation of £13,658,913, an average rate of about 1s. 8½d. in the pound. About one-fourth of the sum consisted of imperative presentments.

* The latest general returns of "Local Taxation, Ireland," are those for 1879, published in 1880. The statistics of certain departments for 1880 have been issued, and are referred to in the following pages.

The annual expenditure has fluctuated for some years past, as the following table will show :—

PRESENTMENTS OF GRAND JURY CESS, 1872-1879.

1872.	1873.	1874.	1875.
£1,218,518 ...	£1,288,909 ...	£1,325,827 ...	£1,319,156
1876.	1877.	1878.	1879.
£1,411,205 ...	£1,281,696 ...	£1,251,317 ...	£1,270,040

UNION ADMINISTRATION.

The union came into existence under the Relief Act of 1838 (1 & 2 Vic. c. 56). Under statutes of the Irish Parliament, and early post-union legislation, the county had power to spend a limited sum on houses of industry, for the support of the destitute. Only eleven of these houses had been erected when the Relief Act was passed. The system was controlled by the English Commissioners from 1838 to 1847 (10 Vic. c. 31), when the Irish Commission was created. In 1872 (35 & 36 Vic. c. 92) this body was merged in the Local Government Board. Ireland was originally divided into 130 unions. These areas were sub-divided into electoral divisions, a term unknown in English administration, consisting of several townlands. The original number of electoral divisions, 2,049, was increased in 1848 to 3,438, and at the same time, with a view to improved management, the unions were increased to 163. The parish has no place in the organisation. Its exclusion saved Ireland from the inequalities of the English poor-law unit, and enabled the Legislature to provide an administration without paying regard to embarrassing traditions. The number of divisions in different unions varies, because in the formation of unions and divisions, regard was had to the number of inhabitants, their occupations, the probabilities of distress, the facilities for inter-communication, and other circumstances varying with locality.

The Bill of 1838, as it passed the Commons, made the union the area of chargeability for all expenditure, but the Lords, leaving the rule unaltered as to establishment charges, made the division the area of chargeability for the maintenance of the destitute who had resided within it before becoming inmates of the workhouse. The principal argument for divisional rating was that it would induce ratepayers to keep down rates in their neighbourhood by employment. It certainly reduced rates in rural divisions, not, however, by the agency of employment. When famine came, the system enabled the agricultural interest in many instances to evade its duty. Landlord and farmer evicted the labourers, and drove them into the towns. They then became a burden on the division containing the town. There the evicted labourers and their descendants remain, finding little employment in communities where trade, poor on their arrival, has been made poorer by the burden of their relief. To these experiences, and to the analogy of English rating, it has been replied that the Irish is larger than the English union, and that the charge of relief over so wide a district would diminish responsibility. Divisional rating is still maintained, but with modifications, which, if introduced at first, would have prevented many evils. The Poor Law Rating Act of 1876 (39 & 40 Vic. c. 50) provides that in order to become chargeable to a division the pauper must have virtually resided in it for four out of the five years previous to receiving relief, otherwise he is a charge on the union, which also pays for the support of paupers who are lunatics, idiots, blind, or deaf-and-dumb. The Act modifies the incidence of the maintenance of indoor paupers by declaring that where the rates struck throughout the union for that object if thrown over the entire union would reach a certain "average union rate," and where the actual poundage for indoor maintenance on any division exceeds the "average union rate" by more than a certain amount, the excess over such amount shall be thrown on the union. Outdoor relief is not affected by this change in the law. It is still, to a large

extent, a divisional charge, and few who know its abuses and the necessity for minute attention to its distribution, will wish that the area for its charge should be extended beyond the division.

The local authority of the union is a Board of Guardians composed of an elected and an *ex-officio* element. The Local Government Board determines the number of elected guardians for each union and division, and the qualification of candidates for different unions, and for different divisions in the union. The candidate must be qualified to vote at the election of guardians in his union, and an additional property qualification is in all cases imposed. The average qualification is about £20 annual value. In some prosperous localities it reaches £30, while in districts where holdings are of small value, the Local Government Board has secured popular representation by fixing it at £6. The elections are conducted with open voting papers. The cumulative system is applied, giving ratepayers one vote if the annual valuation is under £20, two if over £20 and under £50, and an additional vote for every £50 or part of £50 up to £200, which gives the maximum of six votes.

The *ex-officio* guardians, taken from the justices residing in the union and acting for the county, were limited at first to a number equal to one-third of the elected. The proportions were subsequently equalised, and it was provided that if the qualified justices were more numerous than the elected guardians, those highest rated should have the seats. In 1849 (10 Vic. c. 31) it was enacted that if the resident justices were too few, the difference should be supplied from non-resident justices, having certain qualifications. Under the Poor Law Amendment Act of 1847 (12 & 13 Vic. c. 104) the Local Government Board can substitute paid guardians for a board which has failed in its duty. The original Act empowered the commissioners to order new elections; and it was only if the new board failed, that paid guardians could be

appointed. The power given in 1847 was used on thirty-three occasions during the famine of that year, thrice in the late distress, and twice during the intervening years. It is a strong prerogative, but it has contributed to secure proper administration.

The system originally merely gave the guardians power, "at their discretion," to relieve in the workhouse. By the Act of 1847 (10 Vic. c. 31) the discretion was changed into an obligation, and outdoor relief was introduced with restrictions, and with the intention of excluding it from the system and confining relief to inmates, as soon as the famine should disappear.

The second section of the Act of 1847, known as "the Gregory clause," denied relief to occupiers of more than a quarter of an acre. The Poor Relief Act of 1862 (25 & 26 Vic. c. 83) removed this restriction as to indoor, but was assumed to leave it in force as to outdoor relief. A careful consideration of its language during the late distress, showed that the denial of outdoor relief was meant to affect the "occupier" only, and not his family. The remaining restriction as to occupiers was partially and temporarily suspended by the Relief of Distress legislation of 1880.

The union is a centre of administration for various purposes, some allied others foreign to its first object. Among the former are the Vagrant Act of 1847 (11 & 12 Vic. c. 84), the Evicted Poor Protection Act of 1848 (11 & 12 Vic. c. 47) the Medical Charities Act of 1851 (14 & 15 Vic. c. 68), the Acts regulating the apprenticeship of workhouse boys to the navy and merchant service (14 & 15 Vic. c. 30; and 17 & 18 Vic. c. 104), the Illegitimate Children Act (26 Vic. c. 21), the Orphan and Deserted Children Acts (25 & 26 Vic. c. 83; 32 & 33 Vic. c. 38; and 39 & 40 Vic. c. 41), and the Union Officers Superannuation Acts (25 Vic. c. 26; and 32 & 33 Vic. c. 69). The guardians also administer the Sanitary Acts (41 & 42 Vic. c. 52; and

42 & 43 Vic. c. 57); the Bakehouse (26 & 27 Vic. c. 40), and the Workshops Regulation Acts (30 & 31 Vic. c. 146), and the Rivers Pollution Prevention Act, 1877 (39 & 40 Vic. c. 75). Almost every department has utilised them: Somerset House, under the Income Tax Acts; the Registrar General, under the Registration Acts; the Valuation Office; the Privy Council, under the Cattle Diseases Acts (29 Vic. c. 4; 33 & 34 Vic. c. 36; 39 & 40 Vic. c. 51); the administration of justice under the Jury Acts (34 & 35 Vic. c. 71, &c.); and the Board of National Education, under the Teachers' Act of 1875 (39 & 40 Vic. c. 75).

Medical relief, transferred from the county in 1851, generally absorbs about one-seventh of the poor-law expenditure. In 1879 £146,030, out of the entire charge of £1,117,755, was spent for medical purposes. Each union is divided into dispensary districts. The districts, numbering 720, are managed by committees, on which sit the guardians resident or holding property in the locality. The number constituting the committee is fixed by the Local Government Board, and when the guardians are not sufficiently numerous the necessary complement is taken from resident ratepayers with holdings of a minimum net value of £30. This principle of aiding the local authority by co-option has been extended to other duties. It has proved effective for matters which require an intimate knowledge of the locality, and will, no doubt, be hereafter extensively used. About 800 medical officers, 40 compounders, and 220 midwives, form the staff of the 1,088 dispensary stations, which are spread over the districts. The guardians provide medicines; the committee selects the officers, who are thus responsible to the body immediately charged with medical relief, and the cost is met by a rate on the electoral divisions within the dispensary district.

The 12 & 13 Vict. c. 104, s. 26, enabled the guardians, with the consent of the Local Government Board, to make grants of money in aid of emigration. Up to March 25, 1880,

32,007 emigrants had been assisted by grants amounting to £133,827.

The boarding out of children has been encouraged by extension of the age up to which it is permitted to thirteen years. (39 & 40 Vic. c. 52). If, unfortunately, the system does not expand as freely as in England, it is not owing to obstacles created by the Local Government Board or the guardians. The children, as a rule, become part of the family to which they are sent, but the enlightened classes rarely form committees to organise the system; the duty of supervision falls mainly on the officials of the union, and the authorities are obliged to exercise great caution in allowing the children to pass from their immediate control.

The sanitary laws were, in 1878, embodied in one statute (41 & 42 Vic. c. 52), which was slightly amended in 1879 (42 & 43 Vic. c. 57). Towns of over 6,000 inhabitants are Urban Sanitary districts, administered by their Corporation or Commissioners. The Rural Sanitary districts, which are coterminous with the unions, save that the urban districts are excluded, are administered by the guardians. The Local Government Board can form urban districts with a population under 6,000, and unite districts for certain purposes. The Sanitary Authority deals with the regulation of buildings, the cleansing of streets, nuisances, offensive trades, infectious diseases, and occasionally with the supply of water and gas. It is ordinarily the burial board for the district. An urban sanitary authority may, with the consent of the grand jury, obtain the transfer to itself of powers respecting roads, streets, and bridges; and, if the grand jury refuse, the Local Government Board can make the transfer, if there be special reasons for it. The rural authority, that is to say, the board of guardians, may be replaced by paid guardians for failure in its sanitary duties; the sole remedy against an urban authority is a *mandamus*. The entire rural district is taxed for general expenditure; special expenses, beneficial to particular

places, are laid on contributory areas fixed by the Local Government Board. In corporate towns the cost is borne by the borough rate; in those under commissions, by any rate leviable by them; and it is provided that limits imposed on ordinary town rates shall not apply to rates for sanitary purposes. Urban guardians are not allowed to vote on questions coming before the board in its capacity of rural sanitary authority. The Amending Act of 1879 gives privileges of incorporation to urban sanitary authorities, and brings the paving and flagging of towns within the purposes for which the principal Act created borrowing powers.

In 1880 the expenditure of the rural authorities reached £51,927; that of the urban authorities £30,312. The item has been gradually increasing. The total for 1879 exceeded by about £22,000 the figure for the year 1875.

The National Teachers' Act of 1875 (38 & 39 Vic. c. 96) added a certain sum to teachers' salaries. One portion of the amount was given unconditionally, but the right of each teacher to a share of the remaining part depended on his obtaining an equivalent contribution from the union in which his school was situated, the guardians being empowered to declare the union contributory. In 1876, 69 unions contributed, and subscribed £30,500; in 1880-1 the number had fallen to 13, and only £8,195 was subscribed. The unwillingness of the guardians to tax for education deserves consideration in discussing the future of local government, although no certain inference may be drawn from it at present. The teachers had the sympathy of all. But the plan of making the guardians an instrument of taxation for their benefit was unpopular. It was felt that while the other services for which the union raised funds were either germane to the relief of the poor, or were brought to some extent under the supervision of the guardians, national education was outside the range of union business, and was not in the slightest degree under the supervision of the guardians, or under the influence

of their constituents. The system is principally supported by Parliament. It is regulated, as wisely and effectively as the difficulties of education in Ireland will permit, by the National Board, a body nominated by the Government. The schools are managed, the teachers appointed and dismissed, in some cases by that board, in others by a local manager, sometimes an influential layman, more frequently a clergyman. There is no elected element in the system, and the policy of the guardians would seem to point to an unwillingness to aid education by local rates, unless it is brought to some extent under the influence of local government.

The first administrators of the poor law system anticipated an annual expenditure not exceeding £300,000. The estimate was soon exceeded. The famine, and the introduction of outdoor relief in 1847, raised the expenditure to its maximum of £2,177,649, of which £680,000 went in outdoor relief. It was feared that the system which had expanded so freely in distress would not show a proportionate power of reduction in ordinary times; but the moment the famine disappeared—the central and local authorities set themselves to economise. Outdoor relief was not indeed given up, but the union expenditure was reduced in 1850 to £1,431,087. The reduction continued until 1859, when the relief charges reached only £413,000. Union expenditure then rose, and has since continued to increase, a change caused by the adoption of a liberal dietary, by increased prices and salaries, by new duties, and by a fourth cause, which is to a large extent preventable, and requires serious attention. In 1856 outdoor relief stood at £2,246. It increased gradually thenceforward. In 1876 it had reached £97,403. The late distress had not then begun, and the year may be regarded as of normal character. In 1877 it cost £102,227, and in 1880 £153,586. Late years have brought increased demands. With diminished necessity the expenditure may be restrained, but the tendency of outdoor relief is to grow where it is admitted, and, without any apparent reason, to invade

districts which have long subsisted without it. The entire amount of poor rate collected in 1880 amounted to £1,028,560, as against £753,345 in 1870, and £509,380 in 1860. The following table contrasts certain years of the interval between 1860 and 1880 as to relief and other expenditure, and sets forth the duties cast on the union since 1860 and the consequent burdens.

Year ended 30th Sept.	Net Annual Value of Property rated.	Amount of Poor Rate collected.	EXPENDITURE FOR RELIEF OF THE POOR.					
			In Maintenance.	Out-door Relief.	Cost in Relief in Blind and Deaf and Dumb Asylums, and in External Hospitals.	Salaries and Rations of Officers.	Other Expenses.	Total Poor Relief Expenditure.
1860	£ 12,280,029	£ 509,380	£ 272,682	£ 5,514	—	£ 92,844	£ 83,491	£ 454,531
1865	12,935,165	748,422	365,180	25,335	6,688	99,402	103,944	600,549
1870	13,183,806	753,345	381,884	59,181	7,006	113,467	106,664	668,202
1875	13,485,600	930,877	416,172	94,775	8,390	125,675	126,541	771,553
1880	13,720,454	1,028,560	481,710	153,586	12,099	133,333	149,239	929,967

Year ended 30th Sept.	Expenses under Medical Charities and Vaccination Acts	Expenses under Burial Ground's Acts, paid out of the Poor Rates.	Expenses under Registration Acts.	Expenses under the Sanitary Acts.	Payments under Cattle Diseases Acts.	Expenses under Superannuation Acts.	Payments under National School Teachers' Act.	Total Expenditure.	Foundings of the Expenditure on Valuation.	
									Poor Relief.	Total.
1860	£ 104,247	—	—	—	—	—	—	£ 558,835	s. d. 0 9	s. d. 0 11
1865	117,039	714	13,550	—	—	—	—	731,852	0 11½	1 1½
1870	129,936	1,606	12,003	3,326	—	—	—	815,973	1 0½	1 2½
1875	141,542	4,445	12,497	32,934	2,548	9,615	—	975,044	1 1½	1 5½
1880	153,375	5,740	12,618	51,927	10,959	13,498	9,164	1,187,248	1 4½	1 8½

TABLES SHOWING THE MAXIMUM, MINIMUM, AND AVERAGE DAILY NUMBERS OF PERSONS RECEIVING INDOOR AND OUTDOOR RELIEF DURING YEAR ENDING 14TH FEBRUARY, 1875, AND EACH OF THE SUBSEQUENT 6 YEARS.

Relief in Workhouse.

—	Maximum Numbers	Date	Minimum Numbers.	Date	Average Daily Number
1874—75	52,110	28 February 1874	42,383	29 August . 1874	47,113
1875—76	51,599	27 February . 1875	39,908	28 August . . 1875	44,800
1876—77	48,459	11 March . . 1876	38,789	26 August . . 1876	43,235
1877—78	51,720	2 February . 1878	40,179	1 September. 1877	44,676
1878—79	54,218	8 February . 1879	42,960	24 August . . 1878	47,994
1879—80	59,691	31 January . 1880	47,421	23 August . . 1879	51,946
1880—81	60,341	21 February . 1881	47,482	4 September. 1880	53,796

Out-door Relief.

—	Maximum Numbers	Date	Minimum Numbers	Date	Average Daily Number.
1874—75	32,915	21 March 1874	26,719	10 October . 1874	30,319
1875—76	33,751	20 March . . 1875	26,957	18 September. 1875	30,246
1876—77	33,976	25 March 1876	29,076	7 October . 1876	31,600
1877—78	37,103	9 February . 1878	30,963	6 October . 1877	33,517
1878—79	41,900	8 February 1879	42,951	14 September. 1878	36,274
1879—80	47,418	7 February . 1880	35,502	11 October . 1879	39,629
1880—81	93,167	5 February 1881	46,308	2 October . 1880	60,883

TABULATED ACCOUNT OF ADMISSION TO THE WORKHOUSE DURING THE YEAR ENDING 29 SEPTEMBER, 1880, IN COMPARISON WITH THOSE OF 1860, 1865, 1870, 1875, 1880.

Year ended 29th Sept	Number of Paupers in Work-house at the com-mencement of the Year	Number of Persons admitted during the Year.						No of Births in the Work-house during the Year.	Total number of Persons relieved in the Work-house during the Year.	Number of Deaths in the Work-house during the Year.
		Number admitted in Sickness				Number admi-tted who were not sick	Total number admit-ed during the Year			
		Suffering from fever or other con-tagious Disease.	Suffering under other Diseases	Suffering from acci-dental Injury	Total number admitted in Sickness					
1860	35,206	9,107	36,456	2,025	47,588	85,312	132,900	2,443	170,549	9,677
1865	48,033	18,110	41,498	2,383	62,291	139,095	201,386	2,751	252,170	12,358
1870	45,012	6,153	39,086	2,510	49,749	133,386	183,135	2,282	230,429	10,097
1875	42,886	8,015	37,064	2,888	47,967	121,182	169,149	1,759	213,794	11,470
1880	48,156	9,053	50,717	2,839	62,609	254,629	317,238	1,959	367,353	13,478

The distress of 1879-80 brought into prominence the differences between the English and Irish systems. In England the Local Government Board prescribes the classes to be relieved. In Ireland it is restricted by statute. In England the guardians can meet destitution by employment; no such power exists in Ireland. To these differences, not to defective administration, are to be traced the inadequacy of the system to the late distress, and the necessity for improvised legislation. The executive directed the Local Government Board to schedule distressed unions, and gave employment and increased powers of relief in the scheduled places. Parliament subsequently ratified and expanded this policy:—1. The Board of Works were authorised to advance money at low interest, to proprietors and sanitary authorities, for employment in drainage and sanitary work. 2. The Lord-Lieutenant was authorised, at the suggestion of the guardians of a scheduled union, and with the consent of the Local Government Board, to convene extraordinary sessions of baronies, wholly or partially within the union, in order to consider presentments for works requiring unskilled labour, the requisite money being lent on liberal terms to the barony. 3. The prohibition of outdoor relief to the occupiers of more than a quarter of an acre was relaxed. 4. Unions were allowed, with the sanction of the Local Government Board, to borrow in order to meet the unusual expenditure. 5. Provision was made for grants from the Irish Church fund, in aid of outdoor relief. 6. The Government took power to lend money to the boards of guardians for the purchase of seed to be sold to the cultivators. £398,827 was lent to landowners and sanitary authorities, and £134,953 to baronies; £31,966 to distressed unions; £1,343 was granted in aid of outdoor relief; and £598,795 was lent for the purchase of seed.

TOWN ADMINISTRATION.

Irish towns are mainly regulated by three statutes—the Lighting and Cleansing Act of 1828 (9 Geo. IV. c. 82), the

Municipal Reform Act of 1840 (3 & 4 Vic. c. 108), and the Towns Improvement Act of 1854 (17 & 18 Vic. c. 103). The Act of 1828 enabled the householders rated at £5 and upwards to obtain certain powers for cleansing, lighting, and other public purposes. It still regulates ten out of sixty-six towns which originally adopted it. The remainder have abandoned it for the Act of 1854. Since the date of the latter, towns are not permitted to place themselves *de novo* under the older statute. Twelve municipalities exist under the Act of 1840; eleven incorporated, the twelfth, Carrickfergus, governed by Commissioners. Any town of 1,500 inhabitants, through a meeting of ratepayers of a valuation of £8 and upwards, can obtain the application of the Act of 1854, which now wholly or partially regulates eighty places. Finally, eleven towns are regulated by local Acts.

The corporate towns are administered by aldermen and councillors, elected for three years. The number of members varies—it is 60 in Dublin; 34 in Belfast; 51 in Cork; and 21 in Wexford, the smallest corporate town. The qualification for membership, to which only burgesses are admissible, consists in the larger towns of real or personal estate of the value of £1,000, or the occupation of a house valued at £25; in the smaller towns, of personal estate to the value of £500, or the occupation of a house valued at from £15 to £20. The qualification of a burgess is a house of £10 yearly value, with residence or occupation for a defined period. The claimant must be rated, and have duly paid his rates. The general law was modified as to Dublin by an Act of 1849 (12 & 13 Vic. c. 85), which, while rendering the occupation of any house, warehouse, counting-house, or shop, for which the claimant is rated, a qualification, makes a longer residence or occupation necessary. The governing bodies under the Acts of 1828 and 1854, are composed of commissioners, whose numbers, varying between 9 and 21, are determined, under the old Act, by the ratepayers, and under the new, by the Local

Government Board. The Act of 1828 makes the occupation of premises valued at £5 and upwards, and £20 and upwards the qualifications for voters and commissioners respectively. The Act of 1854, while giving the £4 occupiers a vote, and £12 occupiers a qualification for the governing body, has, under certain circumstances, given both rights to the owners of property rated at £50.

In addition to duties imposed on corporate towns by the Act of 1840, there are others regulated by local Acts, and in some of these towns the powers of the Act of 1854 have been added by statute. Of the eight counties of cities and towns, three—Dublin, Cork, and Limerick—have obtained the transfer to the Town Council of the fiscal powers of the grand jury. In Carrickfergus, Kilkenny, Galway, Drogheda, and Waterford, the grand jury retains its financial authority.

The Act of 1828 gives powers for the ordinary municipal purposes, with the right to levy rates for their execution. These purposes include lighting, cleansing, watching, the naming of streets, and the making of sewers and drains, now usually regarded as sanitary business. The Act of 1854 incorporates most of the important provisions of the Towns Improvement Clauses Act of 1847, and of the Commissioners Clauses Act of 1847, and in many other respects it extends the duties and responsibilities of municipal government. The Local Government Act of 1871 enables towns under any form of municipal government to procure by provisional order, subsequently ratified by Parliament, certain powers and privileges previously obtainable only by private Bill, including the right of purchasing land, of incorporating outlying districts, the extension of the power to levy rates and to borrow, and the transfer to the municipality, with the assent of the grand jury, of certain powers exercised by the latter body within the town. The sanitary code enables the Local Government Board to make this transfer in certain cases without the assent of the grand jury.

The Artisans Dwellings Act of 1875 applies only to Dublin, Belfast, Cork, Limerick, and Londonderry. The two last-named cities have not put it in force. Belfast has carried out one scheme, and disposed of the building ground cleared. The sanitary authority of Cork has been called on to deal with seven areas, and has already cleared one and provided it with new streets and sewers. In Dublin, when some districts had become uninhabitable and dangerous to the health of surrounding parts, the Corporation has been impeded by the costs incurred in putting the Act into operation. £22,000 has been spent in clearing one area, which has been leased to an Artisans' Dwellings Company. Another area is being prepared. Fortunately the action of the sanitary law, in closing uninhabitable houses, has led the way to clearance in some instances, and thus diminished the expense. It has been found that the buildings erected on ground obtained by the costly process of the Act cannot be let at rents which the poorer Irish artisans and labourers could pay. If this class is to be decently housed, some less costly system must be adopted, which will leave the property free from the burden created by the Artisans Dwellings Act. It has been proposed to the Corporation of Dublin to proceed under the Labouring Classes' Lodging Houses and Dwellings Act of 1866. Under this statute, land is acquired by agreement in the open market, a system far less favourable than compulsory purchase, with its army of valuers and officials, to the vendor of ruinous houses of little intrinsic value. It is probable that by proceeding under this Act the Corporation will reduce the cost of ground to a reasonable rate, and if, as is proposed, they utilise the large areas now covered with decaying premises in Dublin by building suitable dwellings for the poor, it is calculated that they will obtain rents which will secure the ratepayers against all loss on the cost, besides reducing the poor-rate and sanitary expenditure. It has been urged that the enterprise ought to be left to private resources. If such resources come into the

field, the municipality need not interfere or compete with them. Unfortunately the work to be done is large, and there is room for public as well as private enterprise. But the necessity for action is pressing. The moral and social condition of the poor suffers, even more than their bodies, by the squalor of their homes; and to judge by past experience, if the Corporation do not take the initiative, private enterprise will do little.

Municipal authorities were made burial boards for their towns by the Burial Grounds Act of 1856. Their duties under the Public Health Act have been already referred to.

The following tables show the receipts and expenditure of town authorities for 1879.

RECEIPTS OF TOWN AUTHORITIES.

RECEIPTS.	Towns under Town Councils.	Towns under Commis- sioners under Special Acts	Towns under Commis- sioners under Act of 1854	Towns under Lighting and Cleansing Commis- sioners.	Total Receipts	Per cent.
	£	£	£	£	£	
Rates on real property (in- cluding rates levied in lieu of grand jury cess) . . .	342,925	79,480	20,431	2,706	445,542	55'3
Tolls, dues, and fees . . .	33,341	2,711	3,711	344	40,107	5'0
Other sources (except from borrowed money and grand jury presentments) .	103,901	16,773	19,272	7,448	146,694	18'2
From borrowed money . . .	101,950	61,408	10,473	—	173,831	21'5
From grand jury present- ments	—	—	—	—	—	—
Total	581,417	160,372	53,887	10,498	806,174	100

[EXPENDITURE,

EXPENDITURE OF TOWN AUTHORITIES.

EXPENDITURE.	Towns under Town Councils.	Towns under Com- missioners under Special Acts.	Towns under Com- missioners under Act of 1874.	Towns under Li- biting and Cleansing Commis- sioners.	Total Expendi- ture.	Per cent.
	£	£	£	£	£	
Borrowed money paid off, and expenditure unclassified	241,471	50,271	24,669	4,644	321,055	41.7
Water supply	70,391	32,230	6,380	—	109,001	14.2
Paving and repairs of streets	72,051	17,042	5,536	341	94,970	12.3
Gaol, asylum, and county charges paid out of grand jury cess by town coun- cils, and charges paid in aid of grand jury cess	69,767	9,620	—	—	79,387	10.3
Building, demolition of walls, &c.	10,049	8,438	4,740	—	23,227	3.0
Lighting, including lamps, pipes, &c.	31,904	4,891	10,512	4,229	51,536	6.7
Making sewers or drains, expenditure under Nui- sance Removal Acts, and other sanitary objects	19,254	9,158	1,777	123	30,312	3.9
Cleansing and watering streets	28,138	1,976	3,551	597	34,262	4.5
Watching	20,384	156	340	305	21,185	2.8
Expenditure under Burial Grounds Act	4,994	—	—	—	4,994	0.6
Total expenditure	568,402	132,782	57,505	10,239	769,929	100

STATEMENT OF RECEIPTS OF TOWN AUTHORITIES FOR
1870, 1875, AND 1879.

1870.	1875.	1879.
£555,720	£727,214	£806,174

The local indebtedness of Irish counties and unions cannot be stated with precision. It consists principally of loans to unions for sanitary purposes and to counties for building.

From March 31, 1875, to May 31, 1880, sums amounting to £558,000 were lent to sanitary authorities by the board of works on the recommendation of the Local Government Board. In the year ending March 31, 1881, further advances, to the amount of £199,252, were made.

TABLE SHOWING THE INDEBTEDNESS OF TOWNS AND HARBOURS
IN 1879.

Year.	Towns under Town Councils.	Towns under Special Acts.	Towns under Act of 1854.	Towns under 9 Geo. IV.	Harbour Authorities.
	£	£	£	£	£
1879	1,945,283	507,022	46,085	25,625	1,645,732

MINOR LOCAL GOVERNMENT ORGANISATIONS.

Besides the county, the union, and the town, there are other organisations, creating special districts for particular purposes. The most important are the Lunatic Asylum, the Harbour, the Arterial Drainage District, the Inland Navigation District.

THE LUNATIC ASYLUM DISTRICTS.

Ireland is divided into twenty-two districts, each with a lunatic asylum ; twelve districts consist of single counties, the remaining ten embrace two or more counties, but no county extends beyond the limits of one district. The district asylums provide accommodation for about 8,500 patients. The local authority consists of a board of governors nominated by the Lord Lieutenant, who also appoints the resident and visiting medical officers. Two inspectors enforce the regulations made by the Lord Lieutenant in Council for the administration of the asylum. The Board of Works supervises all expenditure on building and structural improvements. The important duty, analogous to that which the Local Government Board does for the workhouse, of supervising the management, falls practically on the two inspectors, who perform the double service of inspection and central control. The Lord Lieutenant is supposed to be the ultimate authority, but it generally requires some very

grave circumstance and no small pressure to bring him into action. It is commonly believed that the system will at no remote date be brought under the control of the Local Government Board, a reform which, judiciously made, would lead to a reduction of expense. The number of inmates has largely increased of late years. This fact is attributed not to any proportionate increase in the number of lunatics, but to the growing tendency on the part of all classes to submit lunacy to medical treatment. The following table shows the number of lunatics in the district asylums, poorhouses, private asylums, and the central criminal asylum at Dundrum, on 31st December of each year, from 1870 to 1879.

PLACE.	1870.	1871.	1872.	1873.	1874.
District asylums ...	6,655	6,994	7,140	7,347	7,585
Workhouses ...	2,754	2,914	2,966	3,132	3,141
Private asylums ...	681	687	677	689	679
Dundrum asylum ...	167	172	195	160	158
Total ...	10,257	10,767	10,958	11,326	11,563

PLACE.	1875.	1876.	1877.	1878.	1879.
District asylums ...	7,741	8,073	8,283	8,407	8,490
Workhouses ...	3,179	3,216	3,372	3,337	3,491
Private asylums ...	682	668	658	664	651
Dundrum asylum ...	172	166	167	177	187
Total ...	11,774	12,123	12,480	12,585	12,819

A part of the expenditure has been met since 1875 by a grant from imperial funds of 4 shillings a week for each patient. This does not apply to lunatics in workhouses or private asylums. The allowance in some asylums covers one half and in others a third of the actual cost of maintenance. The difference points to a considerable variety in the rate of expenditure.

The expenditure above the imperial contribution is one of the imperative presentments levied as part of the county cess by the grand jury. It is assessed by an order of the Lord Lieutenant, which distributes the burden on the counties composing the district in proportion to the number and cost of the patients coming from each. He is guided by estimates prepared by the inspectors. The entire expenditure for 1879 reached £199,134; £84,810 coming from the imperial taxpayer, £114,323 from local taxation. It stood at £172,717 in 1870, and the subsequent increase is partly due to the higher cost of provisions and staff, and partly to creation by the Lord Lieutenant under statutory powers of new districts and the erection of additional asylums.

THE HARBOUR DISTRICTS.

Thirty-one harbours are managed by local authorities under special Acts, 4 are under the control of the Board of Works. The gross revenue of all Irish harbours in 1879 reached £486,453, and the expenditure amounted to £430,841, of which over £200,000 was spent in improvement, maintenance, and the discharge of debts incurred for these purposes. The most important local authorities are those of Dublin and Belfast. They differ considerably in constitution. In Belfast, out of eighteen harbour commissioners fifteen are elected by the ratepayers, while in Dublin there is no direct representation of the ratepayers, the harbour authority, entitled the "Port and Docks Board," being composed of the Lord Mayor, seven members nominated by the Commissioners of Irish Lights (who are appointed by the Lord Lieutenant), seven elected by the traders and manufacturers, seven by the shipping interest, and three by the corporation.

ARTERIAL DRAINAGE DISTRICTS.

Under the Act of 1842 (5 & 6 Vic. c. 89), 121 areas were constituted districts for purposes of Arterial Drainage, the works being carried on by the Commissioners of Public Works, and local boards being elected for the management of details not involving direct control of expenditure. Much of the drainage was done in order to give employment during the famine, and of necessity without a keen eye to the prospect of repayment. Out of an expenditure of £2,400,000, about £1,240,000 was ultimately borne by the Treasury, and the system of drainage by the central authority was abandoned. It is now carried out with funds lent by the Treasury, under the supervision of the Board of Works, by local drainage boards elected under the Drainage and Improvement of Lands Act of 1863 (26 & 27 Vic. c. 88). That Act permitted the formation of districts by provisional order confirmed by statute, and forty-five have been thus constituted. The local authority is empowered to levy rates on the occupier of benefited lands, for the maintenance of the works as well as for the repayment of their cost by annual instalments, covering principal and interest, and spread over twenty-two years. Experience has shown that the Board of Works has not sufficient power over the drainage boards to compel maintenance, and if an individual or the local sanitary authority has reason to complain of the state of the drainage, the only remedy lies in proceedings in the supreme court. The arterial drainage rates charged on benefited lands produced £38,620 in 1879.

INLAND NAVIGATION DISTRICTS.

The 5 & 6 Vic. c. 89 created 4 Navigation Districts under local control. The canals and other works connected with them were constructed about the time of the famine, half the

cost being paid out of imperial taxes, and half assessed in fixed proportions on the counties benefited, and levied in instalments by imperative presentment. The local authority for each district is a board of trustees, originally named by the Act and kept up by appointments made on the occurrence of vacancies by the grand juries of the counties rated under the system. £2,589 was contributed by the grand jury cess in 1879. Tolls and other receipts brought the income up to £2,980, and the expenditure for works and salaries reached £3,186.

The principal local authorities enjoying powers of raising or expending money have now been described. It is unnecessary to call attention to the few and isolated bodies which have been constituted with powers of rating for a particular purpose in a single area, like the Belfast Water Commission; or exist as vestiges of the feudal order, like the Court Leet of Kilultagh, which has jurisdiction over the town of Lisburn, and expends a small yearly sum raised by assessment. One of these isolated bodies, the Metropolitan Police Commission, demands notice. The cost of the Dublin metropolitan police force is borne by the Treasury and the metropolitan police district, which extends considerably beyond the city of Dublin, in the proportions of about two-thirds and one-third. Of £49,858 raised from the district, in 1879, about £17,500 was contributed under various statutes, by certain taxes on pawnbrokers and other trades, and by fines. The remainder, £31,557, was levied from rateable property in the metropolitan district by the Police Commissioners, a body appointed by the Lord Lieutenant, with rating powers conferred by Parliament.

INTERSECTIONS OF LOCAL GOVERNMENT AREAS.

One of the great obstacles to unity and harmony of local organisation lies in the intersection of areas. The county will, no doubt, remain an area for purposes of administration, and it is probable that a rectification of county or union boundaries

will be found desirable, whenever it can take place without creating serious difficulties, in cases where the union embraces a portion of several counties. 15 unions comprise parts of 3 counties; 50 comprise parts of 2. In 5 of these cases, one of the districts entering into the composition of the union is part of a county of a city or county of a town. The intersections between the baronies and electoral divisions, which are the true primary areas for the practical purposes of county and union government respectively, also deserve notice. Out of 3,438 electoral divisions, over 550 are situate in several baronies; 234 out of 325 baronies cover parts of more than one union. 41 electoral divisions until recently extended into 2 counties, but this irregularity has disappeared; the electoral divisions have been made coterminous with the counties by orders of the Local Government Board. As the lunatic asylum districts consist of a county or a group of counties, their boundaries necessarily intersect many unions, and, finally, the arterial drainage districts, being constituted with the single regard to physical configuration, intersect, in many cases, both unions, counties, baronies, and electoral divisions.

We have seen that there are 8 counties of cities and counties of towns, some containing only the city or town proper, some composed of a city or town and a surrounding or adjoining rural area. In two cases, Carrickfergus and Galway, the limits of the town for municipal purposes are narrower than the area of the county of the town. The municipal area of Carrickfergus is 120 acres, the county of the town covers 16,702 acres. The municipal area of Galway is 5,309 acres, the county of the town embracing 22,493 acres. In these instances the grand jury taxes the rural as well as the municipal parts of the county of the town. We find municipal wards in towns intersecting poor-law wards which co-exist for the purpose of the election of town poor-law guardians; electoral divisions composed partly of the town and partly of the neighbouring county; and there are even cases of small towns divided so as to form parts of several unions.

AUDIT OF ACCOUNTS.

The Local Government Board has gradually become the audit authority for nearly all local expenditure. It examined the union accounts from the beginning of the relief system. In 1871 the audit of all towns except Cork, Waterford, Kilkenny, and towns under local and special Acts, was transferred from officers appointed by the local bodies to the auditors of the Local Government Board. Nearly all the excepted towns have now adopted the system. In 1868 the accounts of lunatic asylums, and in 1878 those of counties, came under the same supervision.

ASSESSMENT OF LOCAL TAXATION.

All taxation, imperial and local, affecting land and houses in Ireland, is assessed on the general tenement valuation made under the 15 & 16 Vic. c. 63. The Act bases the valuation of land on a scale of prices of agricultural produce, and that of houses on an estimate of the average rent. The Lord Lieutenant is empowered, at the request of the grand jury, after the expiration of fourteen years from the completion of the valuation of the island, to order the revision or re-valuation of a county; but this power has never been applied. Provision is made for the annual revision, first, of premises "the limits whereof shall become altered," secondly, of premises, like railways and canals, the annual value of which is liable to frequent alteration. Under the first class, structural changes involving addition to houses are a common cause of revision. It is to the occupier of assessed premises that the collector looks for rates. This rule is subject to two exceptions. For poor-law and municipal rates, the immediate lessor is liable in the case of tenements valued under £4 a year. The county cess is paid by the occupier, but in all cases where the valuation reached £4 a year, the Irish Poor Law

divides the burden of the poor rate between owner and occupier; the latter is entitled to deduct from each pound of rent paid one half of the poundage rate, the aggregate deductions not being permitted to exceed half the entire poor rate paid. The occupier, originally forbidden to contract himself out of this division, is now permitted to do so by the Poor Law Amendment Act of 1849; however, the statutory arrangement is generally observed. The Land Act of 1870 enabled occupiers under tenancies created after the Act to make a similar deduction in respect of the county rate, but this provision is generally barred by express stipulation.

The local taxation of Ireland for 1879 amounted to £3,368,113. The total was raised in the following proportions:—

	£	Per cent
From rates on real property	2,619,183	77·8
„ Tolls, fees, stamps, and dues	539,174	16·0
„ Other sources	209,756	6·2
Total	<u>£3,368,113</u>	

DETAILED CLASSIFICATION OF LOCAL TAXES, AND SOURCES WHENCE THEY ARE DERIVED.

NAME OR OBJECT OF TAX.	Rates on Real Property.	Tolls, Fees, Stamps, and Dues.	Other Receipts.	Total Local Taxation of Ireland (1879).
	£	£	£	£
1. Grand jury cess presented by grand juries (net amount to be administered)	1,128,192	—	—	1,128,192
2. Fees of clerks of the peace	—	11,585	—	11,585
3. Fees of clerks of the crown	—	2,884	—	2,884
4. Petty sessions stamps and crown fines	—	59,825	5,261	65,086
5. Dog licence duty	—	35,335	610	35,945
6. Dublin Metropol. Police taxes (exclusive of fines from police courts, included in 4, above) ...	31,557	13,408	—	44,965
7. Court leet presentments ..	293	—	—	293
8. Harbour taxation (exclusive of receipts from grand jury cess, parliamentary grant, and borrowed money)	—	336,964	43,386	380,350
9. Inland Navigation taxation for systems partially supported out of imperial taxation	—	2,935	2,744	5,679
10. Town taxation under town authorities (exclusive of extra receipts from dog licence duty, fines, &c., and from grand jury cess)	445,562	40,107	137,222	622,871
11. Burial Board taxes (exclusive of what is received by Town Burial Boards)	1,711	1,045	429	3,185
12. Poor rate and local receipts	1,011,888	—	20,104	1,031,992
13. Light dues, and fees under Merchant Shipping Act	—	34,536	—	34,536
14. Bridge and ferry tolls	—	550	—	550
Total	2,619,103	539,174	209,756	3,368,111

STATEMENT OF TOTAL LOCAL TAXATION OF IRELAND,
FROM 1872 TO 1879.

Year.	Total Taxation.		Year.	Total Taxation.
1872	... £2,905,250	||	1876	... £3,242,093
1873	... £2,981,320		1877	... £3,165,103
1874	... £3,147,328		1878	... £3,251,422
1875	... £3,192,945		1879	... £3,368,113

The Parliament elected in 1874 did little to improve local institutions in Ireland. It modified the incidence of poor law burdens in the direction of union rating, and abrogated the right of the Crown to nominate the high sheriffs of cities, giving corporations power to submit a list of names, from which the Lord Lieutenant is bound to select. The statute which vainly appealed to guardians to levy rates for the payment of teachers' salaries could hardly be called an improvement, and is practically a dead letter. It must, however, be admitted that if reforms were few, existing institutions were administered during the earlier years of the late Government in a wise and progressive spirit. It has been often alleged that the control exercised by the central authorities over local bodies was calculated to minimise the principle of local government, and that the Castle—by which was meant the higher official world—did what it pleased. If these complaints were not in all cases well founded, beyond doubt they were occasionally warranted by the autocratic tone of some departments. At the first glance they might seem to indicate only a sentimental grievance, but nothing is more calculated to depreciate the value of local institutions in the minds of the people, and to make men doubt their efficacy and abuse their forms, than a belief that they are distrusted or slighted by the authorities appointed by Parliament to supervise them. Such a belief was, to a great extent, dissipated by the administration of the first Irish Chief Secretary under the Parliament of 1874, Sir Michael Hicks-Beach. By

his readiness in and out of the House of Commons to consider reasonable representations made with reference to the action of central offices, to admit their errors and to improve their ways, he created a belief that Irish departments were not quite irresponsible, but were to some extent amenable to Parliament and public opinion, like similar institutions in England. Without such a belief, local government, which must, indeed, be subject, but within certain limits, to central control, cannot take root.

If little progress was made in legislation, the stage of discussion—which is a condition precedent to legislation—was taken on almost every important question of local affairs. Mr. Butt always endeavoured to follow a Fabian policy with regard to Home Rule, and while he demurred to the clamour of his troops for battle on that field, urged forward questions of county and municipal administration, regarding the improvement of local institutions as a safe basis for the system which he advocated, and which has for one of its main objects the constitutional control by the nation of the central authorities which supervise those institutions. In 1875 he moved the second reading of a County Boards Bill, which proposed to retain the baronies, giving the Lord Lieutenant power for their consolidation when they exceeded twelve, and to enable the cess-payers of each barony, or group of baronies, to elect three members of the county board. To those were to be added, for each barony or group, one member elected by the magistrates resident in it. The mayor, and one councillor of each town, and one elected guardian from each union in the county, were also to have seats; and the body so constituted was to have the ordinary fiscal powers of the grand jury, and control over the lunatic asylum of the county. Another Bill, having the same objects, but seeking to allow them by slightly different organisation, was discussed at the same time. Both proposals were rejected. The Government, while admitting that the cesspayers were not given a real representation under the existing system, were in favour of

maintaining the fiscal powers of the grand jury, and strengthening the cesspayers' element in the presentment sessions. A suggestion was made in the course of the debate, that the elected poor-law guardians should be the representatives of their districts at sessions. This opened up the important question of bringing the union and county systems into unison, so as to provide uniform areas for rating and administration, and it was pointed out that the first step necessary for that purpose would be to make the boundaries of overlapping areas coterminous—a reform which, as we have seen, has been carried out in one important particular. Subsequent discussion, while ending in the defeat of proposals of reform, led to the introduction, in 1879, of a Government measure. Its title, "The Grand Juries (Ireland) Bill," was not encouraging to reformers. It suggested an intention of adhering as closely as possible to the existing system. The Bill proposed to constitute the baronial sessions of twelve members, six elected by the cesspayers, and six by the resident and qualified justices. It abolished the county-at-large sessions, and formed a county board of deputies chosen by the representatives of the cesspayers, and by those of the magistrates at baronial sessions, in equal proportions. To these were to be added representatives of the towns subject to the county cess, and the new board was to transact the ordinary financial business; questions of compensation for injuries being reserved for the grand jury. The judges' function of "fiating" presentments was to be retained. The lunatic asylum to be placed under a board, two-thirds of which was to be appointed by the county board, and one-third by the Lord Lieutenant. The English County Board Bill of 1879 perished even before the slaughter of the innocents in that year. The Irish measure followed it, after even a smaller show of vitality, and without any apparent regret on the part of its proposers.

It may be taken for granted that the county will remain the large area into which it will be sought to aggregate the units of

at least rural administration. A good map will show that most of the Irish counties, and divisions of counties, are formed with a due regard to natural boundaries. The inhabitants of each of these areas have been accustomed to look on one another, with reference to county affairs, very much as citizens belonging to a common municipality; and it will, no doubt, be desirable to lay hold of this traditional feeling in order to secure co-operation, and a consciousness of united interests. A larger area would be unwieldy; a smaller one would be ineffective, because many of the works and duties which rest upon rural administration affect the inhabitants of extensive districts, and suffer by division among a multitude of small bodies. Experience has proved that the county is a manageable area for large purposes, and can be subdivided for minor ones without losing the advantage of common control.

What then are, at the first aspect, the essentials of a good system of county government for Ireland? In the first place it should have a continuous existence. The complete break of administration which, except in Dublin county, the grand jury system leaves between one assize and another, is one of the most serious defects of the present machinery. Secondly, it should unite under it all the branches of administration which involve the levy of rates in the county. By this it is not meant that the county board should usurp the duties now done by the union, the governors of asylums, or the drainage boards. Various duties must be done by different bodies, whether those bodies are elected by constituencies for each service, or delegated as committees by some common assembly. What is meant by the uniting of all branches under a county authority is this, that while each minor area in the county exercises a special control over the administration and expenditure specially affecting itself, and while each particular authority, such as the union, the governors of lunatic asylums, the presentment sessions of the barony, or whatever body takes its place, does its own business, the

county authority should hold such a position with reference to minor areas and boards as to be able to present to the entire district, at given intervals, the *ensemble* of its liabilities and expenditure for all purposes of local government, and to awaken, in all classes affected by the expenditure of local taxation, a practical interest in the management of the county. The aim of the organisation should be to promote harmony of action, to minimise friction between the wheels of the machine, and to avoid the expense that inevitably results from frequent elections, and from the co-existence of a number of bodies, with separate staffs, revolving in circles of business which constantly intersect each other. At present the union levies rates twice a year for poor relief and a host of minor purposes. The grand jury every six months strikes a cess for the various services met by presentment. One class of burdens is fixed by a body of men whose attention is not directed to the rates imposed by the other taxing authority, and thus the chance of a thorough appreciation of the entire weight is lost to both those bodies, and reserved for the ratepayers.

As an instance of possible economy, take works done under the Sanitary Acts. Such works are naturally placed under the control of the union, because that organisation has at its disposal the medical skill necessary to discover unhealthy conditions, and point out the remedies. But it might lead to some saving if, when works are determined on by the union authorities, the county organisation which deals with roads, bridges, and public buildings, could help to carry them out. Many other instances might be given. But the two authorities, the union and grand jury, have hitherto been regarded as separated by a kind of natural law, and it is only when they are brought into co-operation that the waste of power, and the excessive expenditure caused by the existing division, will be seen. Again, if the different local rates of the county were finally considered, and presented at the beginning and in the middle of every year by the county board, they could be levied

in one sum, and thus the cost of a host of collectors, and the terrors of their multiplied visits, would be spared.

In order to come to any conclusion as to the best mode of meeting the different services of the county, and as to the formation of the central or county board, it is necessary to consider the position of the minor areas and authorities. The union has proved so effective an organisation, that it is certain to be maintained. Its units of area, the electoral divisions, have also served their purpose. The baronies are satisfactory as areas for works affecting not the whole but definite parts of the county. All that is necessary with these areas is to make them work into each other, so as to economise labour and expense. We have seen that unions overlap counties. Can these intersections be got rid of? And if not, can the portion of a union within a county be brought into the desired relations of unity with the county board, without interfering with the existing organisation for union purposes? Again, although the electoral division has been made coterminous with the county, it frequently intersects the barony. Is it possible so to modify the electoral divisions as to keep each division within the limits of one barony? And failing this, or pending its accomplishment, is it still possible to unite what has been called a chaos of minor and overlapping areas in harmonious action under a common county board? These questions can be looked at from two points of view, first with reference to their bearing on the unification of presentment and collection, and secondly, with reference to the constitution and mode of election of the county board and the minor authorities.

It would probably be impossible, or, at least, a source of grave disorganisation to the poor law system, to contract each union within the limits of one county. But inasmuch as each of the minor poor-law units, namely, the electoral division, is within the limits of one county, and inasmuch as the union rates are struck on and collected from each electoral division according to its legal share of the burden, there is no reason

why the union rates struck on the electoral divisions of an overlapping union which are contained in one county, should not form part of the biennial budget of that county, come under cognisance, though not under the absolute control of its board, and be presented with the county charges, and collected at reduced expense by county officials. Again, the overlapping of baronies and unions, and the intersection of baronies and electoral divisions, are, no doubt, evils, because they must prevent the minor authorities from taking in at one glance the separate burdens imposed on the minor areas. For this reason, it would be desirable to get rid of the overlapping of minor areas, and, so far as is practicable by reduction or enlargement, to keep each barony within the bounds of one union, and each electoral division within the bounds of one barony. But to effect these minute alterations would be difficult and confusing, and although the minor intersections interfere with the united taxation of the smaller areas they will not interfere with the final presentment by the county board of the aggregate of charges imposed by minor authorities on minor areas for objects affecting them exclusively, and the charges so imposed can be collected with the other charges of the county.

The consideration of the bearing of intersecting areas on the constitution and election of local authorities, brings us to the broad question of the organisation of those authorities. The grand jury will, no doubt, lose its fiscal powers, and the presentment sessions, as at present constituted, will disappear. The bodies to replace them must, it is universally admitted, be to a large extent elected by the ratepayers. Many insist that all members should be so elected and that property, in the sense of pure ownership without occupation, should have no special representation. It will be forcibly argued that the interests of property would be sufficiently protected by adopting the poor-law system of multiple voting; and it will be alleged, with good reason,

that special property representation is sought, not so much for the protection of property, as for the maintenance of the influence or, to speak plainly, the ascendancy of a class. Perhaps, in the interest of that class, having regard to the present attitude of the body of the ratepaying masses, which is likely to become more resolute against ascendancy according as it becomes calmer and more enlightened, it would be wise not to insist on sharp lines of demarcation which impede fusion, but to trust for the protection of property to the plural vote and to the well-known economy of the cesspayers, a class which already includes a large number of owners.

The system of plural voting would secure great influence to owners without making them a separate section of the county board. If, however, they are to be specially represented, it should not be by the nominees of the high sheriff, but by persons elected by the owners of property, or by the magistrates residing and acting in the area of election. As economy in administration is dear, perhaps too dear, to the farmer, a very moderate special representation, something far below the one-half suggested by the Government Bill of 1879, ought to suffice to protect the interests of property or to maintain its prestige, which is probably the real object of the claim.

In order to provide cesspayers with representatives at the baronial sessions and county boards, some have suggested that the elected guardians of the unions or parts of unions within the county, should undertake both county and baronial duties. It may be urged that this would prevent frequent contests, and that as a considerable part of county business could be transacted at a few continuous meetings held twice a year, the guardians of the union would find no difficulty in doing it, while provision could be made for the appointment of small permanent committees with legal powers for managing details. Others are in favour of the election of representatives distinct from the poor-law guardians. It has been argued that

by the existence of two bodies, one devoted to poor-law and the other to county administration, both these services would be secured a vigilant and perhaps a jealous attention, which would save them from excessive economy. The general feeling and the balance of expediency appears to be on the side of separate but interdependent organisation. If the county board exercises any control or influence over union matters, its only poor rates are collected by its officials, the union will require some representation at its deliberations. Indeed, without representatives of all the bodies of which it is the head, it can hardly attain the general experience and influence which it ought to possess. The towns which contribute to the grand jury cess have already made formally a demand of representation on the county boards of the future, and from the answer given them by the Chief Secretary, it is evident their claim will be favourably considered. It has sometimes been suggested—indeed it virtually formed part of the Government Bill of 1879—that the representation of the cesspayers at the county board should consist of deputies from the baronial sessions. This would prevent two series of popular elections for county purposes, and would also probably fill the superior body with men experienced in the management of minor areas. But taken by itself, it would almost certainly lead to the exclusion of a valuable class. Men of wide experience are not likely to seek or to be offered seats at baronial assemblies, transacting business of routine and detail, and their absence from the elected representatives of the cesspayers at the great assembly of the county would be a serious loss to its prestige and general influence. If the system of deputation from the baronial assemblies is adopted, it will be advisable to supplement it by reserving seats for members elected by the county at large.

It is admitted that every cesspayer should have a vote or county board and baronial elections, and as the sole business of these assemblies will be the levying and disbursement of rates on property, there is good reason for adopting

the plural vote. The ballot will no doubt be applied. Irish landlords have generally opposed that system; it is now beginning to be regarded by its old enemies as a protection for themselves and their supporters, and viewed in this light some of its faults have disappeared. The electoral divisions being now coterminous with the county, there can be little difficulty in carrying on all rural elections for local purposes at the same time, and with the same machinery and officials, an arrangement which will concentrate the interest of the constituencies, and save time and expense. It would appear on the whole that a high degree of unity of administration can be obtained, and a satisfactory system of representation devised, without any sudden or complete revolution of existing areas.

The division of the incidence of county cess between owner and occupier will be generally admitted to be inevitable if the former obtains special representation, or if the plural vote is adopted. It has been recommended as to municipalities by the committee on the local government of Irish towns, to whose report reference will be hereafter made, and the chief reasons on which the recommendation is based apply with equal force to county cess. It is sometimes said that as in any case the rates come ultimately out of the owner's rent, the occupier suffers nothing by bearing the entire burden in the first instance. This is a dangerous argument for the landlord, because it involves the admission that the burden ought, in the nature of things, to fall on him. Besides, it cuts both ways. It is equally valid in support of a suggestion that the owner should bear half, or even the entire, in the first instance. If it is true that he has to pay in the end, he cannot lose much by paying at an earlier stage. The theory rests on the supposition that in fixing the rent the landlord has made certain deductions from the full intrinsic annual value of the land in respect of the rates and cess which the occupier will have to pay. But he has not made, nor was it in his power to calculate, when fixing the rent, any abatement

in respect of the new and ever-growing charges of our present local expenditure. Consequently, all sudden increases must, under the present system, fall on the tenant exclusively, a result clearly inconsistent with the theory that the entire burden falls on the rent.

Three points remain to be mentioned with regard to county government. 1. As the county board will contain a full representation of all interests, it would seem that there will be no necessity for any assembly like the sessions for the county at large. The work now done twice, first by the county-at-large sessions, and then by the grand jury, will be efficiently performed by the county board. 2. The lunatic asylums ought to be placed under government nominated by the county board. This could be done without interfering with the special control which is very properly maintained by the central authority over these institutions. 3. If there is to be any appeal from the county board, it is much safer that it should lie to the Local Government Board, or the Board of Works, according to the nature of the subject-matter, than to a judge of assize, because the central authorities are specially fitted by their existing duties to deal with questions of public expenditure and local policy, a task for which the legal mind receives no special training.

It has been suggested to transfer to the county boards the power now exercised by Parliament with regard to private Bills. The jurisdiction involves the right of interference with private property, and Parliament is likely to hesitate before abandoning altogether the control of so dangerous a prerogative. Many Bills affect two or more counties, and, therefore, if the county authority were entrusted with the consideration of such matters, it would be necessary either to bring those projects before several boards—a course which would lead to endless complication, risk, and expense—or to constitute some central tribunal delegated from various counties. Until the new county board system is organised, until it is seen what elements the ballot

will introduce into its composition, and until its character and its capacity for ordinary business are fully tested, it is useless to discuss its fitness for undertaking in any form the delicate duties of private Bill legislation.

One of the most interesting contests relating to local institutions in the last Parliament, was the attempt to extend the ballot to poor-law elections, a reform which is perhaps even more desirable in Ireland than in England. The open voting paper system gives every opportunity for dictating to rural voters. Very possibly the candidate suggested or forced on the elector is as good as any selection the latter might spontaneously make. But the dictation has generally been suffered by the tenant at the hands of his landlord, or of an officious bailiff abusing the landlord's authority, and it is one of those petty assertions of ascendancy which serve to exasperate the ratepaying classes, and diminish their interest in the concerns of the union. On grounds much higher than any connected with local administration, it is desirable that every temptation to the use of such influence by Irish landlords should be removed.

The advocates of union rating are not satisfied with the reforms which have thrown the majority of indoor paupers on the union at large. Distinct from, and perhaps stronger than, the arguments furnished by the analogy of England, there is a broad reason for applying the union rate to the support of workhouse inmates founded on the present condition of the Irish labourer, and the necessity, now generally admitted, of giving him a home at or near the scene of his industry. Divisional rating, as has been said, drove the agricultural labourer into the towns, and it still holds out inducements to landlords and tenants to refuse him a house in the country, and to leave him in the urban or village electoral division, upon which, in consequence of long residence, he is chargeable if he becomes an inmate of the workhouse. But if union rating be adopted, one class of cases will require

exceptional treatment. There are certain large towns containing a poor population which has immigrated from a radius of twenty or five-and-twenty miles; they are weighed down by a heavy poor rate, and no doubt they would be greatly relieved by spreading it over the surrounding rural divisions comprised in the union. But these divisions, many of which are populous from their proximity to the town, are already heavily burdened; and while it is fair to make them contribute to some extent to the support of the urban poor, it would be ruinous and unjust to impose on them the entire of the burden transferred from the town by union rating. To meet the justice of such cases, provision should be made for helping unions containing towns such as have been described, by a small rate in aid levied on districts outside the union which have contributed in past times to swell the population of the towns by the eviction of labourers and cottiers.

The principle of Irish poor-law legislation has been to lay down in the statute hard and fast lines as to the classes entitled to relief and the conditions on which it is obtainable. We have seen this in the original exclusion of outdoor relief, in the Gregory clause denying relief to certain classes, and in the remnants of that clause which later legislation has spared. In England, on the other hand, the Local Government Board is virtually unrestricted by statute, and has wide discretionary powers as to classes and conditions. Besides, English guardians have a power to relieve by giving employment, which forms no part of the Irish system.

The cry of equal and similar laws for both countries has always a certain charm. On the subject of relief it appears to be taken up at both sides of the Channel, and a vision of harmony arises, to be rudely dispelled by the discovery that we are still at cross purposes—that some Irishmen wish their poor laws to be assimilated to those of England, while many experienced Englishmen advocate the adoption of the Irish system in their own country. There are, indeed, two schools of poor-

law reform. One, frightened by the extent of outdoor relief in England and the growth of its abuse in Ireland, would not object to see the legal restrictions affecting Ireland maintained, and some analogous policy adopted in England ; others insist that the Irish system should be assimilated to the English, and that the Irish commissioners and guardians should be entrusted with certain discretionary powers with respect to the giving of relief. Under existing regulations, outdoor relief is permitted in England and refused in Ireland in the following cases amongst others :—

1. In the case of a widow, for six months after her husband's death.
2. In the case of widows left with one child. Two children are necessary to entitle a widow in Ireland to relief outside the workhouse.
3. In the case of the children of imprisoned persons.
4. In the case of the wives and children of men in the military or naval services.
5. In the case of an able-bodied person needing relief on account of the infirmity from sickness or accident of a member of his or her family.
6. Moreover, in certain English unions outdoor relief is still allowed for able-bodied persons, although the workhouse is not full.

If outdoor relief is tolerable under any circumstances, it seems hard to refuse it absolutely, and to deny the central authority the power of permitting it at their discretion in the five first cases. The system, no doubt, invites unlimited abuse ; it is demoralising to the community and the individual. But it could not be grossly abused in those instances, and surely nothing can be so demoralising, nothing so calculated to turn persons suffering temporary destitution from no fault of their own into permanent paupers, as to break up their homes and drive them into the workhouse because a husband has

died, been imprisoned, is serving his country, or has fallen sick. The sixth case stands on a different footing. Yet its existence only reminds us of the days when all over England outdoor relief was given practically without restraint to able-bodied persons, and the present restriction of the custom to a limited number of unions shows that the central authority is not unequal to the task of reducing the system within narrower bounds. It is not denied that outdoor relief has been to some extent abused in Ireland. It was only natural that the late distress should have introduced it in districts where it was previously unknown. That did not constitute an abuse. But the significant fact is, that before the distress it was not unusual to find two neighbouring unions, perfectly similar in all the conditions affecting poverty, in one of which outdoor relief was practically a dead letter, while in the other it formed a heavy and always increasing burden. Its absence from the former could always be traced to the vigilance of a few, or perhaps one, of the guardians; its presence in the latter to trivial beginnings, which gradually, and without any change in the condition of the poorer classes, expanded into a system. Such contrasts show that outdoor relief is in many parts of Ireland a factitious necessity. If one union dispenses with it without inflicting hardship on the poor, and if another, under precisely similar circumstance, gives it freely, an abuse exists, and some remedy is necessary. But the iron rule of the Irish statute fixing the cases in which boards may and may not give such relief, prevents the possibility of correction as long as the guardians remain within the letter of the law, although it may be clear, from the past history of the union and the condition of its neighbours, that outdoor relief on a large scale is simple waste. The statutory rules which some reformers desire to see maintained and extended in Ireland, often defeat their own object. They deprive the Irish Local Government Board of all influence in certain classes of cases with reference to which the

English Board has complete power to regulate the principles of relief according to the dictates of prudence and the necessities of time and place.

The discretionary powers of the English Board were used with excellent results during the cotton famine, and on other occasions of distress when it would have been impossible to give relief without them ; but in Ireland each successive wave of distress proved conclusively that the statutory restrictions of the Irish system were inconsistent with adequate relief. If they had been maintained, the people would have died of famine by the score. The admission of outdoor relief in 1847, and the partial removal of restrictions on it in 1862, were confessions of the inexpediency of the policy of absolute restriction. But the full proof came during the late distress. The executive was then compelled to authorise measures unwarranted at the time by law, and to come before Parliament for a ratification. It was found necessary to give the Local Government Board for the moment unusual powers for the relief of the destitute. What harm would be done by giving it permanent discretionary powers for the regulation of relief? If the commissioners possessed them, they would be always ready to deal with every degree of increased or diminished distress. It is to be remembered that the discretion could be used not only to meet growing destitution by modified regulations, but also to curtail or forbid in ordinary times whole classes of expenditure, over which, under a hard and fast system, the Local Government Board now has no control. If English unions suffer from excessive outdoor relief and from other abuses, it is not through the discretionary power of the Local Government Board, under which considerable retrenchments have been effected, but through the inherited abuses of the English poor-law system and the traditions of the classes which seek relief. These reasons appear to recommend equally the proposed extension to Irish boards of the powers enjoyed by English guardians of relieving by employment in

certain cases. Such powers are liable to grave misapplication, and in the interest of the ratepayers their exercise requires to be controlled by the central authority. If they have been denied to Irish guardians, it is probably because the Irish system has not given the Local Government Board the means which exist under the English system of preventing abuses.

It has been proposed to apply to the entire Dublin metropolitan police district, which extends far beyond the city, the principle of the English Metropolitan Poor Fund. Numbers of the richest citizens live outside the city proper, and escape their full share of the burden of relief. Neither they nor the townships enriched by their residences can justly object to the proposal.

A Bill to ensure the notification of infectious diseases to the sanitary authority, was introduced in 1881, and for the time successfully opposed. The opposition, which took the form of an ingenious use of the rules of the House, is supposed to have arisen from the scrupulosity of some members of the medical profession, fearful of paining sensitive patients by the disclosure of their maladies to the constituted authority. It is not likely that such feelings, however honourable, will be allowed to withstand a proposal so useful for the prevention of zymotic diseases. If the better classes of Ireland are not prepared to make a trivial sacrifice for the extirpation of diseases which cause forty per cent. of the deaths of Dublin, it is worse than idle for them to strike attitudes of virtuous indignation and frown at the poor for their neglect of sanitary laws.

Clergymen are permitted to hold seats at boards of guardians in England, but not in Ireland. It is not easy to see on what principle this difference between the two systems can be maintained. Much of the business transacted by the guardians of the poor is akin to the ordinary duties of a clergyman among the destitute. It is quite true that the clergy exercise great influence as exponents of popular opinion. But

those who consider their influence in imperial or local politics excessive ought to be the first to desire to see them brought into responsible and representative assemblies. As long as a clergyman is excluded from the privileges of representation, he speaks, as it were, by virtue of his office, and derives much weight in secular matters from its authority. When he takes his seat in an elected body, his opinion must become a matter of free but decent controversy. He is assumed to bring enlightenment, prudence, and a severe sense of moral responsibility to the formation of his opinions, to their public utterance, and to the discharge of public duties. If a clergyman happens to be deficient in any of these qualities, an independent and orderly assembly, in which he will meet candid criticism, is probably the least dangerous public arena in which his deficiencies could be exhibited. These considerations ought to have weight with minds which are haunted by the ghost of clerical influence, and seek to lay it by exclusion from constitutional responsibilities.

Irish municipal affairs formed a perpetual subject of debate or inquiry during the late Parliament. The contest began by a Bill in 1874 for the reduction of the qualification for the municipal franchise in corporate towns from the occupation of premises valued at £10 to the occupation of any premises rated to the relief of the poor in the name of the occupier. This attempt to assimilate Irish to English institutions was defeated. It led to counter-proposals from Irish Conservatives, and in 1876, after renewed fighting, the Government was glad to send the conflicting parties up-stairs to examine in committee the whole question of "the local government and taxation of Irish towns." This committee sat for three sessions; procured the issue of one commission, which visited and examined the municipalities, and of another, which inquired into the question of the extension of municipal boundaries; led to the publication, by the Irish Local Government Board,

of a masterly exposition of the whole system of Irish local government and taxation ;* and finally reported in July, 1878. Its principal recommendations deserve to be noticed, because some of them suggest reforms upon the necessity of which all parties are agreed, and others present distinctly the main issues as to town government.

No one will contest the suggestion that the fiscal powers of the grand jury in counties of cities and towns should in all cases be transferred to the Town Council. The simultaneous action of two fiscal bodies can only lead to complication and expense. If this recommendation be adopted, the fusion of the rural portion of the county of the city with the surrounding county will probably follow. Another suggestion has been already adopted by the provisions of the Public Health Act already noticed, enabling urban sanitary districts to obtain from the Local Government Board the right to exercise grand jury powers within their towns in relation to streets, roads, and bridges. The recommendation that all candidates for offices of importance should be required to produce a Civil Service certificate is excellent, not only with a view to securing intelligent administration, but because it is desirable to give every possible indirect stimulus to education in the absence of compulsion. No one will dissent from the proposal to repeal the Municipal Act of 1828, to get rid as far as possible of special Acts regulating particular towns, to bring all the non-corporate towns under the statute of 1854, to introduce into that statute such conditions as general experience has shown to be necessary, and to enable the Local Government Board to supplement it by provisional order whenever the peculiar circumstances of the municipality require additional powers or regulations. Nor will the proposed refusal of independent municipal government, under the Act of 1854, to

* Prepared by Mr. W. O'Brien, then one of the Local Government inspectors, now a member of the Prisons Board.

towns with a population under 3,000, be much contested, although when county government is properly constituted it may be found possible to provide small towns with local management, supplementary to but dependent on the county board. An important topic is suggested by the recommendation that no new township should be constituted within two miles of an existing municipality, unless the latter has refused it admission. Had such a rule been in force for some time past, the difficulties which have occurred with reference to the extension of the boundaries of the City of Dublin would not have arisen. Suburbs have grown up around the city, intimately connected with it, inhabited by Dublin merchants and professional men, and by families who have come from the county to enjoy the advantages without sharing the burdens of the metropolis. Each of these suburbs has its municipality, contributing nothing to the general taxation of Dublin save under one or two special Acts referring to a particular work of general utility. The effect of this evasion of city rates by a district which is really a part of the city is to burden trade with an undue share of local taxation, and to prevent works of necessity to city and suburbs being carried out, because the former naturally declines to undertake the entire cost of enterprises beneficial to both. The late boundary commission has expressed its sense of the urgency of this question by anticipating its general report by a special report recommending the extension of the metropolitan boundaries. It has been suggested that this project can be promoted by a private Bill ; but apart from the expense and risks of proceedings before committees, it is highly probable that if the preamble were declared proved, the measure would lead to persistent opposition at subsequent stages in the House, preceded, like most discussions on private Bills of late years, by a systematic canvass of members in the lobby, which precludes the possibility of full and fair

consideration. The subject is of sufficient importance and difficulty to require a public Bill, promoted by the Government, which alone can carry this reform without great difficulty.

Passing to broader questions, the committee unanimously approved of the division of municipal rates between owner and occupier. With many this suggestion was conditional on a division of representation between the two classes, which was eventually recommended by a majority. It may be conceded that the division of rates gives the owner a right to a distinct voice, either by vote at the municipal elections or by representation. But admitting that the owner deserves recognition in some form, the division of the Council into two classes, one elected by owners, the other by occupiers, would be a very serious change, involving a departure from the great principle of municipal reform, that residence in the locality and the local knowledge secured by residence, should be a condition to the exercise of municipal rights. Again, it would make a new line of demarcation between owner and occupier, and the fewer such lines exist in Ireland the sooner existing divisions will disappear. But the owner has hitherto virtually monopolised the entire administration of county affairs, and the expenditure of rates paid by the occupier. Has the privilege strengthened his position? Is it not notorious that the grand jury system has been a cause of quarrel between him and the cess-payer, and contributed, indirectly but powerfully, to the force of the attack on his position as a landlord? Is separate representation necessary in the interests of property? If rates be divided, for every pound belonging to the owner and mis-spent by the occupier, the latter must squander a pound of his own money. If the owner requires protection, it can be amply secured by means less revolutionary and invidious than separate representation. If resident owners were given the franchise, the class would

acquire fresh influence without violating the principles which were applied to both islands by the Municipal Reform Acts, and which the committee proposed to abrogate in Ireland. The enlargement of the constituencies by a reduction of the franchise would give the more enlightened classes a better chance of election than they have at present. When a ward has only forty or fifty voters, as often occurs, the canvass becomes a matter of petty intrigues. If the constituency were broad and popular, such practices would be impossible, and although at first some random elections might be made, the cry of retrenchment and good administration would soon become the watchword, and secure a creditable Council. The committee advocated a franchise fixed at a £4 valuation, the lowest at present carrying immediate liability on the part of the occupier to rates. But as a £4 valuation generally means a £6 rent, the proposed extension would not give Irish towns a broad municipal franchise. One of the principal arguments of the report in favour of a £4 valuation franchise, was that it would make the Parliamentary and municipal franchises identical, and save expense in registration. But it is understood that the parliamentary franchise, now standing at £4 valuation, is about to be made accessible, under certain conditions, to all householders, and the argument founded on the proposed economy will hold for a corresponding extension of the municipal franchise.

It would be begging an important question to assume on the one hand that certain services should be maintained by the local ratepayer exclusively, or on the other that it is the duty of Parliament to defray them out of imperial taxation. Writers who complain of the cost of Ireland to the Exchequer, have from time to time claimed credit for all the items in the following statement as contributions by the taxpayer in aid of Irish rates. A brief examination will show that many of them stand in a different position.

**STATEMENT OF THE EXPENDITURE DURING 1879 FROM IMPERIAL
TAXATION UPON CERTAIN SERVICES IN IRELAND.**

1. Workhouse schools	...	...	...	£ 9,600
2. Poor-law medical officers	...	...	...	73,100
3. Half of salaries of vaccination officers	...	...	...	14,050
4. Gratuitous supply of lymph	...	...	...	1,200
5. Grant in aid of maintenance of pauper lunatics in asylums	...	...	...	82,095
6. Dublin hospitals	...	...	...	15,850
7. County infirmaries	...	...	...	1,069
8. Local government auditors	...	...	...	6,300
9. Inspection of lunatic asylums	...	...	...	3,008
10. Inspection of fisheries	...	...	...	2,853
11. Inspection of prisons	...	...	...	9,536
12. Convict and ordinary prison establishments	...	...	...	138,125
13. Industrial schools and reformatories	...	...	...	82,906
14. Law costs and prosecutions	...	...	...	86,521
15. Dublin metropolitan police	...	...	...	138,017
16. Royal Irish constabulary	...	...	...	1,097,192
17. National education	...	...	...	571,296
18. Bounty in lieu of rates on government property	...	...	...	46,825
19. Miscellaneous services	...	...	...	4,052
Total	...	...	...	<u>£2,384,045</u>

The first seven items deal with services under local management, and generally considered within the province of local government and taxation. They absorb £196,964. Nos. 8 to 11 deal with duties which are distinctly imperial and independent of local authorities and local funds, because they involve the control by the Imperial Government of local and imperial services. They amount to £21,697. The twelfth item, £138,125, covers a source of expenditure lately transferred from local to imperial funds. The thirteenth, for industrial schools and reformatories, is of late origin and of mixed character. Being aimed at the prevention of crime by restraint, it savours of what, since the transfer of prisons, may be regarded as imperial. As it gives relief in most cases to destitute children, and contributes directly to diminish pauperism, it has a certain local aspect.

The next four items, law costs and administration, police and education, involve an imperial expenditure larger in proportion to the funds contributed from local sources than the imperial contribution to an analogous group of English or Scotch services. They amount to £1,893,026. The eighteenth item, £46,825, for bounty in lieu of rates on Government property, is of unquestionable justice, and is rather a debt partially paid than a relief given to local rates. It would be a hardship on the ordinary ratepayers of a particular locality that land within their district taken by the Imperial Government for general administrative purposes should be exempt, and that its share of the local burdens should be completely thrown on the immediate neighbourhood.

The classes of items to which it is complained that Ireland does not contribute as large an amount from local sources as England and Scotland, are subject to considerations which deserve attention. It will be found with respect to some of them that it is for reasons arising out of the general history of the country that the imperial taxpayer pays so large a proportion of the charge. It is admitted that the people of Ireland are not at present in complete harmony with the institutions of the United Kingdom. It would be ungracious, it would aggravate feelings which every friend of peace would wish to see extinguished, to call on the local ratepayer to contribute very largely to certain services which are sometimes called into action under circumstances irritating to large masses of the people. The law of the land is not looked up to in Ireland with the veneration it receives in England. This does not mean that its ordinary provisions are habitually or recklessly violated. On the contrary, the average of ordinary crime is low. But the law is administered by successive Governments, which have to contend with great difficulties—arising from circumstances outside the scope of this essay—and which have obtained little sympathy from the people. It is wise, under these circumstances to administer the criminal law without the additional

clement of heavy cost to the locality. The day is not distant when the offences which form the bulk of an Irish calendar will vanish with the causes which stimulate them, and which are gradually disappearing. Law charges and prosecutions will then cost little, and Ireland will pay her full share of them.

Again, in Ireland the constabulary forces, which in England are maintained principally by the locality, are to a large extent kept up by imperial funds. The Dublin metropolitan police force is, as we have seen, largely subsidised by the Treasury. The constabulary is maintained at its present strength for purposes which are not local, but imperial. One-third of the force would be enough to do the duties for which the locality pays in England, and the remaining two-thirds are not required to prevent or detect larcenies and violation of the Licensing Acts, but to maintain the fundamental laws and constitution of the United Kingdom. The Imperial Government requires a strong force, armed and disciplined for military purposes, not on account of the difficulty of administering local institutions or preventing ordinary crimes, but for reasons which lie partly in the relations of the two islands considered as members of the Empire, and partly in antagonism of class, with which the central Government alone can deal.

It has often been urged that the share contributed by Ireland to the imperial revenue more than covers the nominal imperial expenditure in the island, and the Treasury is consoled with the assurance that when the necessity for a military police shall have ceased, the imperial taxes to be paid by Ireland will offer more direct relief to the taxpayer of England and Scotland. The Irish provincial cities maintain a proportion of the constabulary doing certain civil duties within their boundaries. But the great bulk of the expense is borne by the Treasury, and the Government has in return as complete a control over the whole force as over the standing army. Whatever may be the opinion of Irishmen of the justice or expediency of certain

duties performed by the force, it is apprehended that few men of popular sympathies would at the present moment advocate the transfer of the management of the constabulary to the local magistracy, in accordance with the English practice. The main function of the central government of Ireland is to step in between races and classes of different origin, hostile traditions, and antipathies not yet extinct. These antagonisms are the alpha and omega of the Irish difficulty. While they exist the spirit of local government will never be fully developed, and, above all, there will be a strong tendency to keep the control of local forces out of the hands of both contending parties. It is pretty certain that a constabulary under the control of the magistrates, or of any popular body, would often find itself in delicate and critical positions. On the other hand, the solution of grave questions will before long diminish the necessity for a large force; and the growth of a sound and vigorous public opinion, produced by the rapid spread of education among the middle class, will create a power capable of mediating between adverse factions. The middle class is at present weak and apathetic from past misgovernment, and from an education which has been defective in quantity and quality. But notwithstanding its weakness it is the best hope of Ireland. It is beginning to acquire courage, beginning to think, to speak, and to act for itself. It will soon emerge from its present condition. It will moderate the pretensions of the section which clings to the traditions of ascendancy, and limit within reasonable bounds the aspirations of the people. It will then be a salutary power for reconciliation with the empire and for the growth of local and national institutions. At present,

*Jacet ingens littore truncus
Avulsumque humeris caput et sine nomine corpus.*

No debate on primary education in Ireland takes place in the House of Commons without a reference to the comparatively

small contribution provided for that service from local sources. The figures for the school year 1879 are as follow :—

CONTRIBUTIONS IN SUPPORT OF THE NATIONAL SYSTEM OF EDUCATION
FOR THE YEAR ENDING 31ST MARCH, 1880.

From Imperial Taxation :—	£	
Salaries and allowances	430,526	
Books, &c.	1,908	
Results, fees	138,862	
	<hr/>	£571,296
From Local sources :—	£	
School fees	88,494	
From contributory unions	12,805	
Endowments and subscriptions	37,763	
	<hr/>	£126,257
Total		<hr/> £697,553

Apart from certain general considerations affecting Irish local taxation—which will be dealt with immediately—there are circumstances in the history of the system of national education which go a long way to account for the existing proportions of imperial and local contributions. A discussion of the merits of the system would be out of place here, but it is well-known that for many years it was regarded with active hostility, and up to a later period with distrust, by the Roman Catholic and Protestant Churches, of which the former guided the masses, and the latter contained the wealth of the country. Even at this day it is accepted under protest, and the model or superior primary schools, as well as the department for training teachers, are condemned formally by the Roman Catholic clergy. Teachers prepared at the central training establishment are denied employment in most Roman Catholic schools, and severe religious penalties fall on parents who send their children to the model schools. Roman Catholics support large voluntary schools out of their private resources all over the country, and there is no doubt that if the few remaining causes of dislike towards the

National system were removed, many of the voluntary schools would be brought under it, and local contributions would flow more freely to the State system. Another reason for the preponderance of the imperial burden is that the control of the system is divided between a central authority and local managers, who are independent of local influence. We have seen the poor-law guardians as a body refuse to impose rates for the salaries of National teachers, and there can be little doubt that the spirit which dictated this refusal will not disappear until the population benefited by the school is given some modest influence in its government. Besides, it is popularly charged against the system that it was originally shaped with the view of extirpating national sentiments from the minds of the children, and it is not necessary to point out the effect of such a suspicion on the feelings of the people, although no one ventures to suggest or can suggest any reason for imputing the intention to the present administrators.

It remains to say something of the general causes which apart from the circumstances of particular branches of administration tend to make the proportion contributed by Ireland to certain local services relatively smaller than that contributed by England. Ireland is not as rich as England. She could not, if left to herself, afford to maintain local institutions on the expensive scale which England has made the standard for the three kingdoms. An Irish county may be as fertile as an English shire, but, for reasons which cannot be discussed here, it is not so well cultivated, and a great part of the income of its proprietors instead of fructifying at home goes to increase the ratepaying powers of attractive cities beyond the sea. Its revenue is not buoyed up by the rich towns of the smaller class which contribute in some form to the rates of an English county. Such towns require for their maintenance an opulent resident gentry or manufactures, and neither advantage exists in Ireland. Again, take the Irish towns with a distinct municipal organisation—

can they be expected to possess the ratepaying capacity of similar places in England? They have few, often no manufactures, and a large redundant population for which it is impossible to find regular employment. Their principal source of wealth is a retail trade carried on with the farmers and small proprietors of the surrounding district. A bad harvest, or any circumstance which diminishes the petty margin of income upon which saving tenants and encumbered landlords make their ordinary purchases, any reverse however slight, will bring the burden of such a community to a point at which an expansion of rates is simply impossible. Another circumstance affecting the amount of local contributions to certain services arises from what may well be called the religious difficulty. The taxing authority is sometimes—in the case, for instance, of the grand jury—virtually of one religious persuasion. If the local institution which seeks assistance from the rates be under the management of members of another creed, a trace of the old spirit will reappear, and the dole will sometimes be cut down to the lowest account, occasionally refused altogether. This is too often the case with regard to industrial schools under denominational management in certain counties where the higher classes are of one creed and the people of another. The creation of elective county boards will put an end to this, and secure the Treasury the co-operation in the support of those useful institutions which it must be admitted is now to a large extent withheld.

There is a broad consideration which with some minds would go far to excuse Ireland for the modesty of its local contributions to some branches of the administration. In addition to rates imposed directly by law or under statutory powers, the great body of Irishmen pay a heavy rate from which most Englishmen are free, and which, while it has no legal claim, carries the deepest obligation to the conscience of the people. The Church of the majority in England is richly endowed, and costs the worshipper nothing. The Church of

the majority in Ireland has no property, and is absolutely dependent on subscriptions, which are in one sense voluntary, but in another, and to the body of the people a higher sense, obligatory. If the revenues of the English Church were appropriated to secular uses, and if the English people chose to sustain a numerous and well-appointed hierarchy and clergy by yearly payments out of their private resources, the process would, no doubt, have an excellent effect on their religion and morals, but it would not improve their capacity or taste for contributing to legal rates.

The ecclesiastical charge is considerable. The bishops and clergy of the Roman Catholic Church do not receive large revenues like the dignitaries of the late Established Church, or the prelates and abbés of Catholic France before the Revolution. But apart from members of religious orders, male and female, who are in many instances supported to some extent by the offerings of the people, there are 28 bishops and about 2,700 members of the secular or parochial clergy who are maintained by voluntary subscriptions. Again, the disendowment of the Protestant Church, although it has left that body a considerable amount of property, has imposed new and heavy burdens on Protestants. Finally, Irish Catholics have spent large sums in replacing the chapels in which they commenced to worship as soon as Catholic worship was permitted with structures not perhaps as elegant as the churches of their ancestors, but decent and often costly. They have added many convents and monasteries. The work of reconstruction cannot be far from completion; it has been an expensive process, and, added to other charges, left little margin for the expansion of local taxation.

The cry of the ratepayer against existing burdens grows louder every day in Ireland as elsewhere. New sources of expense have arisen, old services are carried out more efficiently, salaries and materials are more costly. The demand for relief takes two forms :—1. New and increased grants from imperial

sources in aid of local taxation. 2. The imposition of rates on various kinds of property now exempt. The owners of rateable property are admitted to be entitled to a large measure of relief. The difficulty is how to give it. Grants in aid have hitherto been the panacea; they are very popular, and will continue to be so until a substitute is found. Then it will be admitted by those who are now most clamorous for them, that some local authorities in all parts of the United Kingdom regard funds given by Parliament for local purposes very much as careless housewives do the water supply. In spite of Government supervision, imperial contributions are freely spent. There seems to be an impression on men's minds that the supply is inexhaustible, and that it comes not from their own purses and those of their neighbours, but from some fairy godmother. Mr. Gladstone, while admitting the necessity of relief for the ratepayer, has put the case against the system of grants in aid very clearly. In the first place, "these grants encourage extravagance; in the second place, they promote centralisation; and in the third place, they sap the principle of local government by depriving it of one of the means for the exercise of its functions."* It might be added that they sap the principle of imperial government by creating a fund for purchasing the favour of constituencies. The system is not likely to be expanded by either political party. Grants in aid are pleasant things to advocate, and even to promise, but those statesmen who have hitherto given them most profusely must see that the additions to imperial burdens made by their bounty are too substantial not to awaken the apprehensions of the country.

The second alternative—the rating, in some form, of property which is now exempt—is the probable solution of the question. Mr. Gladstone, on the occasion of using the words above quoted, pointed out the difficulty of solving it without a thorough consideration of the entire

* Speech at Leeds, October, 1881, in *Times*.

subject of local government. Meantime, a proposal made by Mr. Rathbone, M.P., whose name carries weight on this and kindred subjects, deserves consideration. He has suggested that the income tax, having been first amended by certain equitable abatements, should be abandoned in time of peace as a resource for imperial expenditure, and appropriated, with such other taxes or portions of taxes as may be necessary, to a budget for aiding local expenditure, to be brought forward annually in the House of Commons. He points out that the amount thus derived might be applied without much danger of abuse to classes of expenditure over which the central government could exercise careful supervision. The proposal cannot be very wide of the mark, because if aid must come from property now exempt, as is generally admitted, it must resolve itself substantially into an income tax. It must be confessed that the prospect of a second and distinct income tax in case of war, which appears to be involved in the proposal, is rather hard on a generation which has seen the birth of one impost of the kind. It is consoling to think that the dread of such an addition to the list of taxes might possibly prevent some expensive and useless campaigns, by bringing the cost of war more distinctly before the minds of the people. But the proposal as it stands suggests this reflection. In order to secure economy in the use of imperial contributions they must be accompanied with measures calculated to strengthen the central authorities and promote centralisation. Now, the stronger the control in the hands of the central departments, the more plausible excuse the local authority will have for pressing for additional aid, and adding to the list of burdens which do not fall exclusively on the locality.

It is submitted that until the ratepayers of each area, whether they pay on lands, or income derived from business or any other source, feel themselves individually interested in the proper administration of local expenditure, the just standard of economy will not be reached, nor will the important classes,

now virtually exempt from direct local rates, feel an interest in local administration. If the income tax, or any part of it, is to be made available for local purposes, every one who pays it ought to be made to feel that the amount of his contribution depends on proper management by his local representatives. It might be possible for each locality to present to the inland revenue authorities a statement showing the amount required in the form of income tax in addition to the rates payable from other sources. The sum could then be apportioned on the incomes assessable in the district. If this were done, every owner of property now exempted would feel the burden of local expenditure, and take an active interest in its management. Without some machinery calculated to bring the matter home to men's minds, it is feared that no imaginable system will be free from the gravest evils of the grants in aid. It is evident that no suggestion of this kind could be carried out without great inconvenience, until the whole system of local government is simplified and brought into harmonious action.

It has been said that local government is a school for higher duties. From whatever standpoint Ireland is regarded, it is desirable, it is absolutely necessary, in her own interest and in that of the empire, to afford her this education. No party is satisfied with her condition. The supporters of the present order lament that she does not enter into the spirit of the constitution. The Home Ruler desires to entrust her with the regulation of her domestic affairs and the supervision of her domestic institutions. If ever there was a community which required the teachings of local self-government, the practical everyday routine and responsibility of local administration and management, it is the Ireland of to-day. From such experiences she will learn what is and what is not truly valuable in the domain of national government. By the same discipline she will be gradually taught the true limits and the value of constitutional action, a vigilant regard for the rights of property and persons, a due

appreciation of the dangers of reforms obstinately resisted or violently carried out.

The tumultuous history of the last eighty years has not done much to teach her these lessons. The era will no doubt be a useful study to future historians, but it has not been a good school for the Irish people. It will illustrate to calm and impartial minds many political truths, but the country which has been the chief element of its bitter conflicts cannot be expected to review it in the spirit of a philosophic historian or to draw much wisdom from its events. It has left more to be unlearned than to be learned; and as children who have been taught under a bad system of education are advised to forget their old lessons and begin again with the rudiments, so perhaps Ireland will lay the best foundation for the future, by being permitted to learn at the school of local government, in which the freest nations have been trained to understand and respect free institutions. She has already municipal self-government. Its basis is not so broad as that of English municipalities. The more it is widened, the greater the number of Irishmen it brings into constitutional action, the better it will serve the cause of loyalty and content in the long run. But her population and her national life are in the main rural, and she will never enjoy the vital essence of local government until she has a thoroughly representative system of county administration.

VII.

LOCAL GOVERNMENT AND TAXATION IN SCOTLAND.

By WILLIAM MACDONALD, Esq.

PART I.—INTRODUCTORY.

THESE subjects have not received so much attention in Scotland as they have in England. Various branches of them have frequently been discussed in different parts of Scotland, in towns as well as in rural districts, but the general questions of Local Government and Taxation have not hitherto occupied a very prominent place either on political or municipal platforms north of the Tweed. Frequently, however, at political and other meetings dissatisfaction is expressed with the present constitution of parochial, district, and county boards in Scotland, while the unequal incidence of taxation, national as well as local, but chiefly the latter, is on many occasions made matter of complaint. The question of "Relief from Local Taxation," for instance, has not as yet been ranked among the main remedies for agricultural depression in Scotland; nor has it occupied a leading place among the subjects which urgently call for legislative redress. It is generally admitted that in Local Government and Taxation reform is required, but hitherto several questions in the estimation of Scotch people have been allowed priority, so far as agitation throughout the country

is concerned. Compensation for tenant farmers' unexhausted improvements, the extension of the franchise in counties, the abolition of hypothec, &c., have in the past engaged the attention of many people in Scotland more eagerly than have Local Government and Taxation. Be that as it may, it cannot be said that Scotchmen are indifferent as regards the important matters embraced by the subject of this essay, far from it: indeed, the interest manifested has grown considerably of late, though much less has been heard of it than has been the case in England.

It is true that the Scotch Poor Law has for many years been keenly discussed. Most people admit that it needs amendment, but opinion differs somewhat as to how it could be most satisfactorily reformed. There have been frequent attempts at remedial legislation, but little actual progress has been made except in maturing the public mind. Conflicting interests throughout the country impeded reform here as in other branches of the great questions under consideration. The complexity of the subject, its manysidedness, and the diversity of the interests vitally concerned, doubtless retarded the solution of the question. Many people preferred to deal with simpler and less complicated matters. But the more difficult problems have to be faced, and the opinion gains ground daily, that Government cannot very much longer avoid comprehensive reform not only of the composition of what are known as Local or County Boards, but also of the incidence of taxation, national as well as local. That feeling, no doubt, induced the Cobden Club to institute the inquiry of which this essay forms a part. I may mention that I accepted the Club's invitation with some hesitation, on account of the intricacy and vastness of the subjects. To the difficult task, however, I eventually resolved to set myself, not in the belief that I could contribute very largely to the elucidation of the many knotty points that appear before the Local Government and Taxation reformer, but in the hope that some useful hints might be

gathered from the results of no inconsiderable experience both of town and county affairs. A series of queries calculated to elicit desired information was issued to representative men, including landowners, land agents, tenant farmers, house proprietors, householders, inspectors of poor, &c. The substance of the replies, together with the writer's own experience observation, and opinions, will be gathered from what follows.

COUNTY ORGANISATIONS.

Before proceeding with the above, attention may be directed to the history and composition of the different Boards of Management which partake of the character of local as distinguished from national. Some remarks also on the origin and rise of the various taxes may be serviceable, or at least interesting. Taking first the counties, the chief boards there, though not the most widely representative of the different classes of the community, are composed of what are known as Commissioners of Supply. They are open to the owner or the husband of an owner of lands and heritages of the yearly value of £100 and upwards, to the eldest son of a proprietor, whose rental is £400 per annum or over, and to the factor or land agent on an estate of £800 yearly value, but the agent only acts in the absence of the proprietor. The sheriff of the county, and in his absence the sheriff-substitute, has a seat at the Board, so have the magistrates of Royal Burghs, but in Police Burghs only the senior magistrate is *ex-officio* a Commissioner of Supply. The Commissioners appoint a chairman annually, who is termed the "Convener of the County." One statutory meeting is held every year, generally about the end of April, and in most counties an autumn meeting is held, while more meetings can be and are held as the Commissioners may determine. Like those of some other Boards, the duties of Commissioners of Supply have changed considerably during the last hundred years. At one time the Commissioners collected national revenue, including Customs and Excise. When the

Land Tax was made perpetual in 1798, they were charged with the levying of it. Latterly they have had, in addition to the Land Tax, to levy assessment for general county purposes. With the management of the County Police they are also entrusted: further, they dispose of appeals under the Valuation of Lands and Heritages Act. In most of the thirty-three counties in Scotland there are a considerable number of persons qualified to act as Commissioners, chiefly eldest sons, who, nevertheless, have not had their names enrolled with the Clerk of Supply, consequently they are not eligible to act or vote. Excepting the recently constituted County Road Trustees, the Commissioners of Supply are the only corporate body that have the power of levying county rates.

The Commissioners of Supply have charge of the Militia organisation in Scotland, first established by the Act 42 Geo. III. c. 91. By a subsequent Act in 1834, the Commissioners of Supply were burdened with the maintenance of Militia stores and accoutrements. For these purposes a small annual assessment is levied on lands and heritages as per county valuation roll. This roll, it may be stated, is made up by the Clerk of Supply, who is appointed by the Commissioners, and is paid out of the county rates. Of county officials there are also a treasurer, collector and auditor. The Lord-Lieutenant of the county is the representative of the Crown for military purposes. He is usually a nobleman or gentleman possessing considerable territorial influence, and holds the appointment from the Crown for life, unless he grossly misconducts himself. He has the liberty, with the Crown's sanction, of appointing Deputy-Lieutenants, who, however, have nothing to do with Local or County Government. The Lord-Lieutenant has also the nomination of gentlemen who act as Justices of the Peace, and he performs the duties of High Sheriff of the county, which are not onerous. In the Militia Act, 42 Geo. III., the office of Lord-Lieutenant was first created in Scotland. No property qualification is requisite for a

Justice of Peace. Personal attainments, moral character, and social status are generally the recommendations; occasionally it is hinted that political leanings have something to do with the selections. The Justices hold a commission from the Crown. They get no salary. Prior to the Ground Game Act of 1880, Justices tried cases under the Poaching Prevention Acts. Owing to complaints, however, that the same parties might thus be both instigators of the prosecution and judges thereof, all game cases were by that Act transferred, rightly enough, to the Sheriff Courts. The Justices still try cases of petty assault and breach of the peace, and take affidavits, sign warrants, &c. Assisted by nautical assessors, Justices in Scotland hold courts of enquiry into shipping disasters. They also have control of the Licensing system in the counties. Before them all offences against the Public-house Licenses Acts are tried. The Justices divide the county into districts suitable for the granting of licenses and other county and local work devolving on them. What are recognised as Quarter Sessions of all the Justices of the county are held periodically, to which there is a right of appeal from the district Justices' decisions. The Quarter Sessions form the local authority under the Weights and Measures Act, 1878. The Clerk of the Peace for the county appointed by the Crown acts as a sort of legal adviser to the Justices, and he may appoint deputies, being, however, responsible for their actions. The office of Justice of the Peace was introduced from England in the reign of James VI.

An important element of county organisation and judicial administration is the office of sheriff. The sheriff principal is appointed by the Crown, and must be a practising advocate or sheriff substitute of not less than three years' standing. There is not a sheriff principal for every county in Scotland. Some of the smaller counties, or those lying conveniently into one another, have been united so far as the sheriff's jurisdiction is concerned. The sheriff principal is a salaried official, but does not require to reside in his county or district. Generally, in

fact, the offices of sheriffs principal in Scotland are filled by gentlemen who live in Edinburgh, and practise at the bar of the Court of Session. The union of certain counties, such as Aberdeen and Kincardine, into one sheriffdom, was effected by the Sheriff's Court Act, 1870. The sheriff must hold three or four sittings annually in the county. The chief part of their work, however, or at least the part that is taken most notice of, is the hearing of appeals from the decisions of the sheriff substitute. One or more such substitutes appointed by the Crown, and selected from practising advocates of not less than five years' standing, are resident in every sheriffdom. They are salaried officials, and really do the work that falls to the Sheriff's Court. Often the sheriff substitute is, in respect of legal knowledge and other attainments, quite equal to the sheriff principal, and the absurdity as well as injustice of allowing an appeal to the latter, is keenly felt by many intelligent Scotchmen. The resident sheriff is in the better position of the two to give a sound decision. Before him the evidence is taken, and he has the great advantage of seeing the witnesses, and judging of their credibility from their appearance and demeanour. The double sheriffship is not popular in Scotland. Attempts have been made to procure its abolition, but the influence of the Edinburgh Parliament House is powerful in the British Parliament. Around the Edinburgh bar most of the sheriffs principal have seats. They, of course, do not want the abolition, and hitherto the legal fraternity have proved all too heavy opponents in numerous instances. So long as the charge of Scotch business in Parliament is in the hands of the Lord Advocate, there is less chance of the abuses of the double sheriffship being removed. If a Scotch minister were appointed with a seat in the Cabinet, the Scotch people would have more chance of obtaining the desired Sheriff Court reform, which embraces the abolition of the office of sheriff principal, and in many instances, if not, indeed, generally, the increase of the salaries of the men who discharge the duties of

the bench—the resident sheriffs, technically termed sheriffs substitute. In the last session of Parliament Lord Rosebery was appointed Under-Secretary of State for the Home Department, on the understanding that he was to be charged with special attention to Scotch business—to act as a sort of Scotch Secretary of State, in short. This has been welcomed in Scotland as a step in the proper direction, but a Scotch minister is required. The position of the sheriff substitute, was materially improved by the Sheriff Court Act, 1877, giving him permanency of office so long as he is able to discharge his duties and conducts himself properly. The jurisdiction of the Sheriff Court is varied and extensive, including criminal and civil cases, excepting only those involving the most serious offences, and the heavier financial sums, which go direct to the High Court of Justiciary and the Court of Session. There is a growing feeling throughout the country in favour of extending considerably the jurisdiction of the Sheriff Courts, in the matter of civil cases at least. It is believed that that would tend to lessen the cost of litigation. Fewer cases would in all probability then go to the Supreme Courts in Edinburgh, and accordingly the proposal does not find favour in legal circles at the Scotch headquarters.

Sheriffs in Scotland have many and varied duties to discharge of an administrative nature. Besides being statutory judges under the Registration of Voters, the Police, Lunacy, Education, and Public Health Acts, the sheriffs have the arrangements entrusted to them for the election of Members of Parliament, and have seats, *ex-officio*, at nearly all the boards formed under the Acts already mentioned. The prosecutor in the Sheriff Courts is the procurator-fiscal, who is appointed by the sheriff principal with the approval of a Secretary of State, and has to investigate, in addition to criminal affairs, all cases of sudden or suspicious deaths. The procurator-fiscal in the Justice of Peace Court, is appointed by the justices, and is removable by them. Hon. sheriffs substitute are appointed in

every county by the sheriff principal. They, as a rule, are not trained lawyers, but intelligent business men in good positions locally, and dispose of petty cases in the absence of the sheriff substitute.

The only other rating authority in the county are the Road Trustees. They are charged with the management of the roads and bridges, and partake more of a popular representative body than any boards embracing wider areas than parishes. The roads and highways of Scotland, prior to 1878, were under various systems of management, and were maintained by different means. At one time these roads were looked after by Justices of the Peace and Commissioners of Supply, and the work was done in parishes, chiefly by the tenants and the resident labourers. Tenants in burghs were also called upon to assist in the maintenance of the roads. Where, by these means, roads could not possibly be kept in order, proprietors had to assess themselves at a small rate to supply the deficiency. Where even this failed to do everything that was required for the roads, customs, or a sort of "toll," were instituted at specified ferries, bridges, and in burghs or causeways—hence the title of "Causeway Mail," and the designation to parish roads of "Statute Labour Roads." These forms of maintenance, however, proved inadequate as the trade of the country improved, and special Acts of Parliament were obtained, providing for the keeping up of roads by assessment. The General Roads Act of 1845 furthered this system considerably. Road trustees were created by those Local Road Acts. Under the earlier legislation on the subject, the greater portion of the assessment for the roads was paid by occupiers. As one local Act after another was passed, the position of the occupier began to improve. His representation at the Board was increased, and his share of the assessment lightened, until in some of the later County Acts, such as those of Aberdeen, Banff, and Moray, it was one-half on owners and the other on occupiers. The earliest County Act in existence up to 1880 was

that of East Lothian, under which the tenant paid two-thirds of the assessment, and had but a comparatively small share of representation.

The old turnpike or main roads have long been managed by trustees named under special statutes, except where they have been merged with the other roads by several of the local or county Acts. The great development of railway traffic proved rather hard for the finances of some of the old turnpike trusts, and a good deal of debt accumulated on not a few of them. Then there have for many years been military or so called parliamentary roads, chiefly in the Highlands, which were at one time managed by special commissioners, the cost of maintenance having been borne principally by Government. By 25 & 26 Vic. c. 105, however, the burden of these roads was transferred to the counties in which they are situated. Tolls were removed in about one-half the counties of Scotland between 1860 and 1876, by local or county Acts substituting assessment on rental, and furnishing county or district road Boards. With tolls off in one county and still retained in the adjoining county, great inconvenience was felt and some injustice done. Tolls, moreover, began to be regarded as unsuited to the age, and a general movement for their removal was successful in 1878, when the Roads and Bridges (Scotland) Act of that year was, after a hard struggle, passed. Under that comprehensive measure all tolls must be abolished before the 1st of June, 1883. The management of the whole roads in the county, and those in the smaller burghs not exceeding 5,000 of population, is vested in County Trustees, consisting of the Commissioners of Supply, with two elected trustees from each parish, and two persons elected by each burgh, embraced in the county for the purposes of the Act. A representative of every incorporated company assessed at £800 or upwards is also a trustee. In parishes where the ratepayers exceed 500, and are under 1,000, the number of elected trustees can be three; when the number exceeds 1,000, four representatives may be chosen;

and they are elected once in three years. From the ranks of the trustees a county road board of thirty members is appointed ; not less than one-third and not more than one-half can be elected trustees. Presuming that the elected trustees will be all occupiers or tenants, and seeing that the assessment for the maintenance of the roads and bridges falls by the Act, about 1d. per head, on owner and occupier, it would only have been fair if the Act had at once provided for the road board being composed one-half of proprietors and the other of tenant representatives. That of course *may* still be the case, but there should have been no indefiniteness about it, considering that the assessment is distinctly apportioned. Representation and taxation should in this instance, as generally, have gone hand in hand. The construction of new bridges is defrayed by assessment on proprietors only. Counties may be divided into districts, and in some counties, such as Aberdeenshire, that has been done under local or county Acts. The district trustees or committees report annually to the board or the trustees. The county board have all the powers of the trustees except that of assessing. There is no limit in the Act of 1878 to the amount of assessment. Those local or county Acts which are similar in principle to the general Act of 1878 may be run out, but where the assessment is not equally borne by owners and occupiers, the general Act must be adopted before the 1st June, 1883. The trustees appoint clerks, collectors, and road surveyors, paying these officers out of the assessment.

The long-advocated abolition of tolls in Scotland is thus now almost accomplished, and will be complete very soon. The convenience and advantage to the general community of having the whole roads of the country managed on a uniform system, and of having the detention of tolls obviated, cannot be doubted. Occupiers of large pastoral holdings in the higher districts, however, will have more to pay for road maintenance by the assessment per pound rental system than when tolls were in existence ; that change, like some others to be afterwards

mentioned, was inflicted on them by the legislature regardless of the duration and terms of current leases. The Act of 1878, however, gives power to the trustees to arrange or classify the different districts of a county, so that occupiers in parts of the country where traffic is very light, may not be burdened with the expense of maintenance where the traffic is heavy. Taken all in all, the Road Act of 1878 is one of the best measures which the legislature has conferred on Scotland.

Before turning to the parish or the burgh organisations for Local Government purposes, I wish to exhaust the county or district boards. Of these yet undescribed there are the lunacy, prison, police, weights and measures, land valuation, registration of voters, court-houses, contagious diseases (animals). Taking lunacy first, I find that there are twenty-two districts in Scotland set apart for lunacy administration purposes. Under the Lunacy Act, 1857, there is provided a general board of lunacy for Scotland, composed of an unpaid commissioner, who acts as chairman, and two salaried commissioners appointed by the crown. This board, the secretary of which is also a Government official, conducts the lunacy affairs of Scotland. Under it there are district boards nominated annually by the Commissioners of Supply, and by the magistrates of royal and parliamentary burghs. The general board inspects asylums, and may order increased or improved accommodation, which the district boards must provide out of assessment. For the accommodation of lunatic paupers of a harmless nature, a certain number of wards are licensed in the poor-houses by the board of lunacy. Parochial or poor law boards are charged by the district lunacy board for the maintenance of pauper lunatics who cannot be kept in poor-houses, and have to be sent to asylums. The expense of this falls on the parish of "settlement,"* or, where it cannot be discovered, on the parish in which the pauper lunatic is found.

* Five years' residence in a parish gives a pauper a "settlement" and a claim for necessary relief on that parish.

This having been complained of as a heavy burden on parishes, considerable relief has latterly been given by Government. From the public purse half the expense of pauper lunatics is paid, where the total cost does not exceed 8s. per head a week. The Government refund the parochial board to the extent of 4s. a week for every pauper lunatic, and some people think the whole cost should come out of the national purse ; but on this point more by and by. It should have been mentioned that the number of members of the district lunacy board, fixed by the general board, is determined by the total valuation of the lands and heritages within the district. The lunacy assessment is levied by the Commissioners of Supply and the burgh magistrates. In counties the lunacy assessment is confined to owners of property, in burghs it is paid in equal portions by landlord and tenant. Relatives of asylum inmates are charged according to their ability ; still, with the cost of erecting the asylums, the expense of management, &c., a good deal of the expenditure has to be met by assessment.

By the Prison Act of 1877 counties were relieved of the cost of prisons in Scotland, and it is argued by some people that the Government should do the same thing with asylums. The commissioners were saddled with the cost of detection of criminals, as well as the keeping of them in prison, and for this purpose, prior to 1868, "rogue money" was levied. In that year, however, the legislature abolished the "rogue money" form, and threw the expense formerly met by it into the shape of county general assessment. Prison boards were appointed by the Commissioners of Supply and the burgh magistrates. Indeed, before 1839, the duty of providing prisons devolved on municipal corporations. From 1819, however, onwards, Commissioners of Supply were in some form or other assessed for prison maintenance. There has been a steady tendency for half a century to cut down the number of prisons, and instead of about 150 at one time in Scotland, there are now scarcely fifty. By the Prisons Act, 1877, the prison boards

handed over the prisons to the Home Secretary, and since then those institutions have been supported by imperial funds. Prisons in Scotland are now managed by the Prison Board, consisting of three persons appointed by the crown, with the Sheriff of Perth and the Crown Agent *ex-officio* members. The county prison boards have thus ceased to exist for administrative purposes, but the Commissioners of Supply and the magistrates of burghs annually appoint a visiting committee who periodically inspect the prisons.

As previously indicated, the Commissioners of Supply have the control of the police in counties. The owners of lands and heritages for many years were themselves charged with the preservation of the peace and the suppression of crime, under the Justice of the Peace. Several enactments in the last century and early in this one provided for the levying of an assessment in every county for the detection and disposal of criminals. A regular police force, however, was organised by 1839, under 2 & 3 Vic. c. 65. That Act, and others of anterior date, were superseded by the County Police Act of 1857, which still regulates police matters in Scotland. The whole county, including towns or villages which have not adopted a Police Act for themselves, constitutes the area. The Commissioners of Supply annually appoint a police committee, which may include a representative of any burgh joined with the county for police purposes. The police committee, subject to the approval of a Secretary of State, have the appointment of a chief constable, who has the control, selection, and dismissal of the rest of the police force. The expense of clothing and maintaining the police force was borne by assessment on owners of lands and heritages within the county, excluding burghs who have a separate police establishment. An inspector of police, in the form of a salaried officer of the Crown, inspects the police force in each county and district once a year. When efficiency is certified, one-half of the expenditure on police has, since 1875, been

paid from imperial funds; for years previously the Government allowance did not exceed one-fourth.

Incidentally it has been stated that in counties the Justices of Peace in Quarter Sessions are the authorities under the Weights and Measures Act, 1878. They appoint inspectors for different districts of the county, whose duty it is to periodically test the measures and weights in use. Fines are imposed in case of defective weights and measures, and small fees are charged for the official verification. Out of these the inspectors' salaries are paid, and the balance (which is often considerable, but greater relatively in towns than counties) goes into the County General Assessment Fund. After the serious attack of rinderpest in 1865-6, and in consideration of the continued spread of pleuro-pneumonia, as well as occasional outbreaks of foot and mouth disease, an Act, entitled the Contagious Diseases (Animals) Act, was passed in 1869. This was followed by a supplementary Act in 1875. The object of both Acts was to form a proper organisation in each county for the suppression of disease in herds and flocks. The principal means adopted to this end was the "stamping out" by slaughtering all cattle or sheep diseased, or that had been in contact with diseased beasts, the owners being compensated out of a county rate, equally assessed on owner and occupier, to the extent of two-thirds or in some cases three-fourths of the loss. The working of this system of prevention was perfected, or nearly so, by the comprehensive measure passed in 1878 by the late Government. In fact, the latter measure, which provided a uniform and compulsory county organisation for dealing with cattle disease, superseded the two earlier Acts, and has operated successfully. The Act is administered in counties by a county local authority, composed partly of Commissioners of Supply, nominated by that body, and of tenant-farmers elected by that class, occupying land of over £100 of yearly value, as well as of owners and occupiers who are over £50 but under £100. The Lord Lieutenant, the Convener of the county, and the sheriff are ex-

officio members. In towns the magistrates and Town Council form the local authority under the act of 1878. The Government pay compensation for animals slaughtered in consequence of the outbreak of rinderpest, but in the case of other diseases the compensation is paid out of the rate levied by the Commissioners of Supply and Town Councils, and is borne equally by owner and occupier. The local authorities act under the direction of the Privy Council. Fines for offences against the Act go to the county fund for the purposes of the Act.

The Sheriff Clerk of the county helps the County Assessor to make up a list of the qualified voters for a member of Parliament annually. The County Voters Act of 1861 lays the assessor's salary and most of the other expenditure on the Commissioners of Supply. Out of imperial funds a portion of the outlays connected with the administration of this Act, including the Sheriff Clerk's expenses, is still paid. A small assessment for the purposes of this Act is annually levied on owners of lands and heritages. In parliamentary burghs the magistrates impose the necessary assessment, and it is collected along with the poor law assessment. The valuation roll of each county on which, with certain abatements, assessments are based, is made up under the Valuations of Lands (1854) Act, annually, and is generally printed. This duty devolves on Commissioners of Supply and on the magistrates of Royal and parliamentary burghs. An assessor, however, does the work, and, as a rule, he is surveyor under the Income and Assessed Taxes Acts. Generally, the real rent is taken as the basis, except in cases of longer leases than usual, the tenant doing improvements in lieu of part rent, when the assessor may determine what would be a fair rent or value. The cost of preparing the valuation roll is defrayed equally by owner and occupier, and may be collected along with the poor rate, parochially or over the county. The Treasury bears half the outlay involved by the erection and furnishing of proper court-house accommodation for the county, the Commissioners of Supply and the city

magistrates bearing the other half. To meet the latter half, the Commissioners and magistrates levy an assessment on owners only. The Treasury bears the expense of court-house maintenance. The Commissioners of Supply defray the expense, only trifling in amount, of striking the Fairs prices. This custom, which has gone on for nearly three centuries, is not so popular as it once was. Its object is to determine the average price of the different kinds of grain in the county. Out of the county rate the Commissioners of Supply are empowered, and often do, make contributions to Reformatories or Industrial schools within their bounds.

Besides the county general assessment, out of which several claims are met, the Commissioners of Supply levy on owners small assessments, seldom in any single case exceeding a penny per £, for the purposes of the Police, Militia, Land Valuation, Registration of Voters, Court House and Lunacy Acts, while those for the Contagious Diseases (Animals) Act and the Roads and Bridges Act are paid equally by owner and occupier. The Commissioners of Supply are not compelled to publish accounts of the income and expenditure under their management. They can do so just as they arrange; there is no provision for a public audit of the accounts of Local Government Boards in Scotland, which is considered by many who have studied the subject to be a mistake.

BURGH BOARDS.

Having disposed of the county administration, the burgh claims must now be considered. Of the burghs in Scotland there are seventy which hold their rights directly from the Crown. They claim accordingly to be Royal burghs. These and a few more have also the right to send representatives to Parliament. Twelve burghs with the larger populations have been divided into wards for municipal purposes. The boundaries of the ancient royal burghs have, from time to time, by several Acts of Parliament since 1832, been considerably

extended for municipal, rating, and voting purposes. In the Royal and parliamentary burgh the local governing body are the magistrates and Town Council. These Councils range from sixty in Glasgow down to about half a dozen in some of the small burghs. Town Councillors are elected for three years, one third of the Council retiring annually, but are eligible for re-election. The Town Council choose from their own ranks a Provost and a certain number of Bailies (according to the population of the town), and these constitute the magistrates of the city. The Provost and magistrates act as Commissioners of Supply in towns. The magistrates try all cases of petty crime and offences in burghs. The Town Councils appoint town clerks—one only for each city—and such other officers as are required for carrying on the work of the town. By the Act 38 & 39 Vic. c. 81, a salaried or stipendiary magistrate has been provided for Glasgow, but in other burghs, excepting a little assistance from the Sheriff in Edinburgh, the magistrates are the judges in police court cases: Town Councils generally have the management of the police, of the cleansing, lighting, paving, &c., in the burgh. Formerly most of this work was entrusted to Police Commissioners and Burgh Road trustees. Latterly, however, most of these boards have practically been amalgamated, so far as control of the city work is concerned, the whole devolving on the Town Council, who, under different Acts, sit according to requirements as Police Commissioners, Burgh Road trustees, and as local authority under the Public Health Acts, the Contagious Diseases (Animals) Act, the Weights and Measures Act, &c.

The burgh expenditure is met as far as possible by the "Common Good" of the town—*i.e.*, the revenue from the town's property, from the levying of a small tax on goods brought into the town for sale, and on wheeled traffic passing over the city streets. The latter is termed "Causeway Mail," and was abolished along with tolls in the Roads and Bridges Act of 1878; the county authorities on that occasion holding

that if townspeople were to be at liberty to drive free of toll over country roads, country people should have a corresponding privilege over city streets. An Act passed in 1870 empowered, but did not compel, burghs to abolish those ancient imposts such as "Causeway Mail" and "Bell and Petty Customs" charged on poultry, meal, butter, and eggs brought in from the country for sale. In lieu of these there was to be an assessment, but townspeople any more than country folk are not fond of assessments, and, like most other permissive Acts, the measure of 1870 was not put into extensive operation. The burgh expenditure proper that is not covered by the annual revenue of the town from property and tax on food coming in for sale is supplied by assessment in the usual way. Burghs have also a small share of the land tax to pay, and contribute along with the county to the maintenance of the militia buildings, the erection and fitting of court-houses, the expenses of the Contagious Diseases (Animals) Act, the Roads and Bridges Act, and several others.

But the heavier of the burgh taxes are the assessments for police and sanitary purposes. These are borne almost solely by occupiers. Generally in burgh assessments, where the owner has to pay a portion, it is charged to occupiers, who pay it and deduct, in terms of the general Act of Parliament or of the local Act, from the rent. The police rate is much heavier in towns than in counties, owing to the comparatively larger force required in a city, the greater population, and the less peaceable character of the lower classes in towns. The police force in royal burghs are under the control of a chief constable, who is appointed by the magistrates and Town Council. In many cases the police, or non-parliamentary burghs, have united with counties for police purposes. In accordance with the Public Health Act, 1867, no inconsiderable expenditure has been occasioned for sanitary purposes, but it has been spent in a good cause. Towns are much more cleanly kept than they were a quarter of a century ago. Fevers

are not so destructive to human life as they were at one time ; yet, in spite of local vigilance and parliamentary enactments, contagious and infectious diseases are much more common in towns than in the rural parts. That perhaps could not be avoided, considering the different atmospherical and sanitary position of the two classes. In some of the thinly populated inland wholly agricultural and pastoral parishes there has been very little if any expenditure under the Public Health Act. For the year ending 14th May, 1881, according to the Board of Supervision's report, published in November last, there were receipts and expenditure under the Act of 1867 in 666 of the Scotch parishes. The expenditure for the year in those parishes amounted to £238,716 7s. 1d., which is about £2,500 over the receipts. Of the latter £163,854 17s. 2d. was derived from assessment, and the most of the rest from loans on security of rates or property. The total expenditure under the Act, from August, 1867, to 14th May, 1881, amounted to £1,572,417 5s. 8½d., of which, says the Board of Supervision's last report, "£199,028 7s. 10½d. have been expended upon drainage, £522,982 10s. 2½d. upon water supply, and in the last nine years £246,541 14s. 11d. upon hospital accommodation."

Town Councils being the backbone of local government in burghs, and elected as they periodically are by the rate-payers, the management of towns' affairs is generally more energetic, efficient, and popular than that of county matters. The Town Council is pre-eminently a popularly elected representative body, and the bent of legislation during the last twenty years has been to concentrate the conduct of city business in the Council. That has been a salutary tendency, for a multiplicity of boards come into conflict frequently. The costs of municipal elections are defrayed out of the funds of the town. The convention of royal burghs, annually held in Edinburgh in spring, is an institution dating back five or six centuries. It is open to a representative from each burgh,

along with an assessor ; and debates on business specially concerning burghal inhabitants take place, though the convention, like most other time-honoured institutions, has lost much of the prestige and influence it once possessed.

Burghs of regality and barony were at one time more numerous than they are now. Many of them have become parliamentary burghs under the Reform Acts of 1832 and 1868. Most of them have their affairs managed by magistrates and Town Council. Where any of the Police Acts has been adopted, the council discharge the duties of police commissioners. " They are also charged with the administration of the Public Health Act of 1867. Towns or populous places not royal or parliamentary burghs have been designated police burghs. Anterior to 1847 police were managed mostly under local Acts. In 1830 a general Police Act was passed for the better watching, cleansing, and lighting of towns and populous places in Scotland. A subsequent Act in 1862 has been taken much advantage of for police and sanitary purposes. Those towns with over 700 of population who availed themselves of one or other of these Police Acts, and were not parliamentary burghs, constitute what have been termed police burghs. There are about eighty police burghs in Scotland. Where the population exceeds 5,000, the town may, for police purposes, be divided into wards, but there has been very little such division. The governing body in these towns are the police commissioners, who are popularly elected in the same way as a Town Council, and vary according to population from six to twelve. There is no Provost, but there are magistrates who try petty offences under the Police Acts. The chief magistrate is *ex-officio* a Commissioner of Supply, and a Justice of the Peace for the county. Assessments for police, sanitary, and other purposes are imposed in police burghs just as in royal burghs, on occupiers of lands or premises within the burgh.

In towns with a large shipping trade the affairs of the harbour, the regulation of portul assistance, the levying of shore

dues, &c., are conducted under local Acts by a harbour board, composed partly of Town Councillors and partly of specially elected commissioners largely interested in harbour matters. Town Councils or Police Commissioners are the local authorities under the Public Health Acts. In some ancient burghs there are Dean of Guild Courts, open to burgesses of guild, where plans of new streets and buildings are submitted for approval. Where no such courts exist, the functions for this court are discharged by the magistrates. In Edinburgh the sanction of the Dean of Guild Court has to be obtained for new buildings, or for extensions and repairs affecting the external appearance of premises within the city boundary.

PARISH BOARDS.

The chief organisation in rural districts has for centuries been parochial. Parish boards in Scotland are about the oldest combinations now existing. There are two kinds of parishes in Scotland—civil and ecclesiastical. The areas, however, do not differ very materially. The civil parish for poor-law, education, and other assessing purposes, is the rating area in rural parts of Scotland. There is no system in Scotland of unions for rating and guardian objects, such as obtains in the English counties. By far the heaviest assessments in Scotch counties are collected and administered parochially. The civil parishes in Scotland number no fewer than 886. They vary greatly in acreage and in population. The largest in respect of inhabitants is the Barony parish, Glasgow, which has a population of about a quarter of a million. Some of the sparsely populated rural parishes have scarcely 200 inhabitants. The largest parish is that of Crathie and Braemar, on Deeside, Aberdeenshire, and in which are situated the Royal residences of the Queen and the Prince of Wales. It extends to 182,257 acres, chiefly composed of moorland, hill, and forest, with patches of arable land skirting the Dee and its principal tribu-

taries. The smallest in area is Queensferry, amounting to only eleven acres. Its population, however, is about 1,000.

It is not known exactly how old the parish boards are. So long ago as the middle of the seventeenth century we read of there having then been 980 parishes in Scotland. Subsequently, however, there were at different times certain amalgamations of old parishes, and latterly there has been, mainly for ecclesiastical or church purposes, a good deal of disjunction and erection of *quoad sacra* parishes, under what is known as Graham's Act. In rural districts, where the area of the civil parish was wide, the inhabitants of certain outlying parts were far away from church and often also from school. "Chapels of Ease" were erected in some of those outlying districts many years ago. By and by these places of worship and considerable areas around were converted into *quoad sacra* churches and parishes. Of these 325 have been created in Scotland, of which about one-eighth are in the populous parts of city outskirts.

The parish boundaries are not in every instance very clearly defined; many disputes and even suits in law have there been over the limits of Scotch parishes. No authentic record seems to have been kept of the boundaries of civil parishes during the last two or three centuries, and it is still doubtful to which parish certain fragmentary pieces of land really belong. There is, however, not much of Scotland in this uncertain parochial situation. Generally the limits of the parishes are now known and pretty distinctly defined. Of the Scotch parishes the great majority are rural or landward, a considerable number are partly burghal and partly landward, while only eight are entirely burghal—are wholly situated within a burgh—viz., Barony, Glasgow, Edinburgh, Aberdeen, Paisley, Stranraer, Anstruther Easter, and Queensferry. For poor-law purposes, the limits of the old civil parish are still adhered to, irrespective of the *quoad sacra* erections. The Education Act of 1872, however, recognises the *quoad sacra* parishes as separate organisations from the old parishes, and accordingly creates in them new

rating areas, with school boards, &c. With this exception, the civil rights and responsibilities of heritors of the old parishes have not been greatly disturbed by the "disjunctions and erections."

The earlier duties and liabilities of the heritors in the Scotch parish several centuries ago, included the erection and maintenance of church, manse, and churchyard or burying-ground. By and by, they were burdened with the provision and maintenance of a school and teacher, in the parish. They had, of course, the management of ecclesiastical and educational matters, the clergyman assisting in the school management. Eventually, the heritors had power to assess all lands and heritages within their bounds for these matters, and for church building and repairs they were authorised to borrow money, to be paid off in the course of ten years. So far as parish church affairs are concerned, that system of management is still in force. Educationally, it ceased in 1872, when the valuable old parochial school system, which gave so many young men a capital educational ground work for brilliant careers, was superseded by the Education Act already referred to. Up till then the owners of land generally paid the parochial schoolmaster's salary, beyond what the school fees accomplished, but that Act placed half the educational rate on occupiers, regardless of the terms and the duration of the tenants' then current contracts for their land. This was bitterly complained of in rural districts, and was unfair to occupiers, as shall be afterwards explained.

Perhaps the most troublesome and costly of the objects for which there have long been parochial organisations in Scotland, has been relief and maintenance of the poor. At the present day there is not, I believe, in local government circles, or indeed, in far wider areas, a problem more difficult of solution than the manner in which the poor people in a community can be best taken care of, with due regard to economy, charity, and humanity. The first means of which we have any record of relief to the poor, was by church door collections,

and sums left by charitably disposed people. These were for centuries administered by the kirk session, composed of the clergyman and a few lay elders. According to Messrs. Goudy and Smith's "Local Government in Scotland," to which, as elsewhere explained, I have in these historical sketches been so much indebted, the first powers of assessment for poor relief were conferred on the kirk session so early as the year 1600. Subsequently the heritors of the parish were conjoined with the kirk session, in the control and disbursement of the funds for the support of the poor. They continued so in rural parishes down to 1845. In parishes situated within royal burghs, the magistrates had a voice in the management of the poor, while in parishes partly within royal burghs and partly of a landward description, the magistrates, prior to 1845, sometimes took charge of the poor inside their limits, and the kirk session and heritors without.

In 1845, the most important legislative measure affecting the management of the poor in Scotland, became law, in the shape of the Poor Law Amendment (Scotland) Act. It transferred the conduct of affairs from the heritors and kirk session, to new boards—one for each parish, or combination of parishes, and comprising, in eight burghal parishes, four persons nominated by the kirk session, an equal number by the magistrates, and members elected annually by the ratepayers, varying in number according to the population, from four to twenty-five. Then, in the non-burghal parishes, the composition of the board was, and is (for the Act is still in force) considerably different, embracing all owners of land or heritages in the parish, of the yearly value of £20 and upwards, from one to six members elected by the kirk session; from two to five members, representing the magistracy of a royal burgh within the parish, and a varying number of "elected members," chosen annually by the ratepayers not otherwise represented. The number is fixed according to population, &c., by the Board of Supervision in Edinburgh, which is the central adminis-

trative authority under the Act. The heritors with the £20 qualification can act by mandatory. Their number, it will be readily perceived, varies greatly, and so also do the size and composition of the poor law boards. For example, the qualified heritors in a parish range from one up till about 2,000, though in more than half the parishes the number of owners of property entitled to a seat at the board is not over 30. The elected members vary from one to thirty, but only in twenty-six parishes, according to Dr. Cameron's "Parliamentary Returns," do the number of elected members exceed nine.

The Board of Supervision, which has the superintendence of Poor Law matters, consists of nine members, with headquarters in Edinburgh, and includes the Solicitor-General for the time being, the Lord Provosts of Glasgow and Edinburgh, the Sheriffs of Renfrew, Ross and Perth, and three gentlemen appointed by Government, one of whom is chairman and the only paid member of the Board. A secretary, visiting officer, and a couple of superintendents, are also employed, while under the Public Health Act, 1867, a medical officer was added to the Board's staff. Besides issuing general instructions for the guidance of parochial Boards, the Board of Supervision collect statistics, and make a report on Poor Law Administration, &c., to Parliament annually. It can hardly be said that the Board of Supervision is popular in every parish. There is a feeling in some quarters that Local Boards are hampered, if not harassed, by the Central Board, which, through lack of local knowledge, it is alleged, cannot judge so satisfactorily of the requirements of a district as those much better acquainted might be expected to do. The same, however, may be said of all Central Boards. When trouble is taken by officials of Parochial Boards to lay the full facts before the Central Board, the decision of the latter is generally satisfactory.

Though the Poor Law Act of 1845 was not compulsory, the then existing state of matters—tracing back in some of its features to the Act of 1579, c. 74—was so unsatisfactory in most

parishes that the new Act was as speedily as practicable put into operation over the greater part of the country. Nevertheless, there are still sixty-three rural parishes in Scotland, chiefly in Forfar, Fife and Perth, which are managed as before the Act of 1845, by the heritors and the kirk session. There is no assessment in those parishes on occupiers at any rate. As a rule, they are small parishes, rather thinly populated and almost wholly agricultural. The kirk session in some of those parishes hold specially bequeathed funds for the poor, and the landed proprietors give sufficient contributions to complete the requisite amount. In these parishes there is not much heard of Poor Law grievance nor Board of Supervision intervention. But they are yearly growing fewer and are vastly in the minority—63 to 823.

Parishes of 5,000 inhabitants and upwards must provide a Poorhouse, but for this purpose two or more parishes may, with the consent of the Board of Supervision, unite. Sixty-three such Poorhouses have been erected in Scotland, each representing from one to twenty-six parishes—the latter being the number of parishes in the Buchan Poorhouse Combination, Aberdeenshire. Accommodation is provided in those sixty-three Poorhouses for 15,027 inmates. The parishes directly concerned in these houses number 458, while the Board of Supervision have given other 227 parishes liberty to send paupers to the Combination Poorhouses as room can be found. These parishes represent 3,285,222 of the Scotch population of 3,734,441, leaving 449,219 inhabitants in 201 parishes, mostly thinly populated rural, as yet unsupplied with Poorhouse accommodation. The Poorhouses are conducted by the Governor and matron appointed by the Boards of the parishes concerned in the Poorhouse. The principal officer of the Parochial Board is the inspector, who is sometimes also collector, and is appointed by the Parochial Board, but is removable only by the Board of Supervision for misconduct. There is also appointed a medical officer for the Board, who

however, does not require to devote his whole time to Board work. He is paid partly out of the Medical Relief Grant, which, to the amount of £10,000, has been paid annually since 1848 by the Treasury to Scotland, and has been apportioned by the Board of Supervision in the 750 or thereby parishes who comply with the conditions of the Grant. The Poor Law Boards have to consider and dispose of the claims of paupers, and give relief where it is required, in the shape of lodging, food, clothing and education. The most of this delicate, difficult, and, I may add, disagreeable work, is performed by the inspector and a committee of the Board. There being yet 201 parishes without Poorhouse accommodation, a great deal of what is termed "out-door" relief is given to poor people. Assistance of that nature is also rendered in parishes which have Poorhouses. The "Poorhouse test," in other words, the offer of admission to the Poorhouse, has been of great service in reducing the expense of pauperism to rate-payers; but in most Scotch parishes relief is given to poor people whose entrance to the Poorhouse is not insisted on by the Parochial Board. The paupers are accommodated along with relatives, or in small houses at one time their own. For parochial aid, it is the parish of birth or of settlement that is chargeable; and on these points many disputes and some expensive cases of litigation occur between parishes. As previously stated, Government now pays 4s. a week for the maintenance of pauper lunatics; Parochial Boards have as a rule to pay 4s. to 6s. per week for each pauper lunatic.

The cost of maintaining the lunatic poor increases almost yearly. In 1867, it was in Scotland only £108,172 14s. 1½d.; during the year ending 14th May last, it was £204,687 6s. 9½d., being £24 10s. 4½d. for each pauper. The average cost last year of the ordinary pauper in Scotland was £8 10s. 7½d. Last year 102,306 persons, including dependents, received Poor Law relief in Scotland, involving an expenditure, including £22,206 16s. 7½d. for collection, of £951,121 15s. 11½d.

The expenditure for "relief and management" was £853,348, being equal to 9d. per £ of the valuation of the country. The number of poor last year had decreased by 880, but was still 2·7 per cent. of the population; in 1853, however, the pauper roll represented 4 per cent. of the population, but the cost of maintenance per head was then fully a third less than now.

The Poor Law Boards have to give free education to the children of parents who are unable to pay for it. Under the Education Act of 1872, the School Board send all poor children under the age of thirteen to school, and charge Parochial Boards with the cost. The test of parochial liability in this instance is neither the birthplace nor "settlement" parish of the children's parents; it is the parish in which the neglected or poor children are found. The Parochial Board have to collect the school rate in the parish along with the poor rate, the School Board having, by the Act of 1872, to intimate to the Parochial Board annually the amount of money required for educational purposes. The expense of educating the poor children, however, comes out of the Poor Law funds. The number of children thus educated at the expense of the ratepayers has been steadily on the increase since 1874. Then it was 22,766 pauper children, at a cost of £11,661 16s. 11½d., together with 2,377 non-pauper children, who received free education at a cost of £560 7s. 2d. Last year the number of pauper children had swollen to 27,669, and cost thereof to £16,953 4s. 6½d., with 10,121 non-pauper children educated at an expense to the ratepayers of £6,543 2s. 6d.

The parochial board levy the assessment necessary for the maintenance of the poor. There is, however, considerable variety in the system of assessing. In 614 parishes the rate is levied equally on owner and occupier, but in 190 parishes a classification of rateable subjects of occupation has been adopted, after much local consideration and debate, and with the approval of the Board of Supervision. The Poor Law Amendment Act authorises this arrangement,

which is meant to apply to parishes partly burghal and partly landward, and embracing a number of public works and manufactories. As a sample of the classification resolved upon by some parishes, I may refer to the following, appertaining to the parish of Brechin, Forfarshire, which is partly urban and partly suburban: (1) Dwelling houses and shops rated on full rent; (2) Mines, quarries, market gardens, manufactories, railways, &c., rated in 8-12ths of their estimated or actual rental; (3) Lands and houses used for agricultural purposes, 4-12ths of the actual rents. In very few instances indeed are the agricultural interests in a parish so favourably situated. It is seldom that a classification is arranged, which lets the farming interest off so easily; and yet it is argued that, even in this instance, farmers pay too much, and one-fifth of the rental is suggested as a fair proportion for farmers. On this point, however, more afterwards. In many parishes deductions are allowed for maintenance: 15 per cent. in towns, and ten per cent. landwards, are frequent abatements. In some Fifeshire parishes, for instance, the abatements on rental of houses free from poor law assessment vary from 10 to 20 per cent.; on lands, from 10 to 25 per cent.; and, on railways, from 10 to 40 per cent. If the assessable subjects in parishes are pretty nearly balanced between urban and suburban, or if the parish is chiefly of one kind of property, the system of abatements might, with no injustice and some advantages, be abolished.

The Poor Law Amendment Act, 1845, authorised the combination of two or more contiguous parishes for poor law purposes. That power was conferred on the Board of Supervision, subject to the consent of the authorities in the parishes so united. This permission, however, has not been taken extensive advantage of. There are obstacles to union, but it is generally supposed that combination of some of the rural parishes would be attended with beneficial results. Amalgamation has not, however, been more than talked of in strictly

rural parishes. Unions have been effected in only three instances—viz., St. Cuthbert's and Canongate in Edinburgh ; Govan in Glasgow ; and Dundee, with the suburban parishes of Liff and Benvie, in Forfarshire. The advantages and disadvantages of amalgamation will be afterwards referred to.

In rural parishes the Parochial Board have other duties placed upon them by subsequent legislation. The Compulsory Vaccination Act, 1863, compels Parochial Boards to appoint a qualified medical practitioner as vaccinator. He is paid by fees. The Registration Act, 1834, which provided for compulsory registration of births, deaths, and marriages, took for its area, as a rule, the civil parish. Occasionally, *quoad sacra* parishes have been furnished with registration machinery, and the sheriff is empowered to divide other parishes into registration districts, and to unite for the same purposes two or even more parishes, or parts thereof. In every parish or district not wholly or partly within a royal or parliamentary burgh, the Parochial Board have the administration of the Registration Act, the Town Council being the authority in burghs. The local authority appoint a registrar, who is removable by the sheriff for misconduct. The heritors appoint a registrar in parishes where there is no Parochial Board. There are more registration districts than parishes in Scotland, the larger towns being divided into from two to fourteen divisions. The assessment necessary for the working of the Registration Act is levied in the same way as the Poor Law rate, and is pretty heavy in some populous places. Under the Act the central authority is a Registrar-General, with offices in Edinburgh, a secretary, and other officers, including inspectors of registers. The Treasury pays the expenses of the central organisation.

While under various Police Acts, as well as in virtue of the Public Health Act, 1867, the Town Council and Police Commissioners in burghs and towns have the control of the local sanitary arrangements, the Parochial Boards are similarly charged respecting the landward parishes or parts thereof. The

authorities are obliged to arrange for the inspection and removal of nuisances, to prevent the spread of disease by the erection of hospitals for highly-infectious disorders, to regulate common lodging-houses, attend to sewerage, drainage, and water supply. In burghs, the assessment for the purposes of the Sanitary Acts are levied along with the Police rate, and in rural parishes it is collected in the same way as the Poor Law rate. Water is provided in towns and populous places by assessing owners and occupiers, chiefly the latter. The Rivers Pollution Act, 1876, the Artisans and Labourers Dwellings Acts, the Burial Grounds Act, and some others applying principally to burghs, are under similar organisations, with the Board of Supervision as the central authority. The time-honoured churchyard obligations of the heritors of the parish having become inadequate to furnish the needful burying ground in populous centres, the Burial Grounds (Scotland) Act, 1855, was passed, having as its area the civil parish. The local authorities, under the Burials Act, in rural parishes not combined for poor law purposes, is the Parochial Board, and in burghs it is the Town Council. The boards of two or more parishes may combine and purchase a cemetery. What expenses are not covered by the fees for the burial ground are defrayed by assessment in the same way as the Poor Law rate.

The last of the parochial organisations which come under notice is one of the most important, one of the latest arranged, and, taking all things into consideration, perhaps the most satisfactorily constituted. I refer to the educational machinery of the country. The Act of 1872 is administered parochially, each burgh being formed into a separate educational district, independent of the parish of which it may form for other purposes a part. *Quoad sacra* parishes have also School Boards of their own. Every parish or burgh has a School Board for itself, varying in number from five to fifteen, according to population. Saving, perhaps, the Town Councils, the School Boards are the only public administrative bodies of much importance that are

entirely popularly elected. The members are elected for three years, and the Board from its own members elects a chairman, who holds office also for three years. Of school districts having separate School Boards, including 59 burghs, there are 982 in Scotland. Power was given by the Education Act to two or more parishes to unite for educational purposes. Combination, however, has not been so extensive as it might possibly have been with advantage. About 100 combinations have been effected, mostly of two, but occasionally of three parishes. The School Boards, under the Scotch Education Department in London, have full control of school affairs within the parish, burgh, or school district. They collect the fees, the amount of which they fix; they impose whatever assessment may be necessary, in addition to the fees, to pay the teaching staff; provide and maintain school buildings, &c. The old parish schools, which, under the management of the heritors and the Established Church clergymen, did so good service for many a long day in Scotland, especially where the teachers were graduates of a university, were taken over by the School Boards. So also were the Free Church and other "adventure" schools. For, as well as it was thought by many that the rural districts were provided with educational facilities under the old regime, the new Act was not long in operation when greatly increased and improved accommodation was deemed necessary both in urban and suburban districts. The result has been that about £3,000,000 has been borrowed by Scotch School Boards on the security of the rates for the purpose of enlarging and improving school room. The liberal Government educational grants, and the pretty heavy school fees generally exacted from all parents who are able to pay, are in many districts insufficient to meet the costs of the extended teaching staff, to say nothing of the maintenance of the buildings and the reduction of the debt incurred. The School Boards fall back on the ratepayers of the parishes with an assessment varying from 2d. to 1s. 3d. per £ rent, the higher assessments being generally in the rural

parishes. Education was made compulsory by the Act of 1872, and parents who neglect to send their children, under the age of 13, to school are fined, unless good cause of absence can be shown. For the purpose of "whipping in" children of school age, an officer is appointed and paid by every School Board.

Schools partaking of Government grant are under Government inspection once a year. In the 17 districts into which, for school inspection, Scotland is divided, there are 25 inspectors with 18 assistants. The Scotch Education Department superintend the provision of school accommodation, assist in the formation of school districts, disburse the annual and building grants, and frame the code of instruction in schools. So far, the Act of 1872 has been the means of extending education to many comparatively neglected children, who, under the old system, would not have fared so well. It has done so, however, at great expense to the country; but the additional burden on the ratepayers has been manfully borne, in the hope of social and moral elevation resulting to the humbler classes from a good primary education. The tendency of the Act and code has been more in favour of primary than secondary or higher education. The latter, indeed, it is complained by some educational authorities, has been comparatively neglected. The time was when students could go direct from the Scotch parish schools to the university. There is now less chance of that, teachers being too much engrossed with the scholars in the more common branches for which grants are "earned," to attend properly to classical or higher teaching.

There are not many landed proprietors on the School Boards, but they are fully represented by their local or resident agents, who generally have seats. Intelligent farmers, manufacturers, and merchants constitute the majority usually on the Boards. Clergymen are, in a considerable number of parishes, also members. They are not the best of business men, however, and do not always pull harmoniously with one

another, or with other members. Objections have been taken to Established Church ministers sitting on School Boards, since they do not themselves pay parochial rates. There is some force in the objection, but it appears to me the fairest remedy would be not to exclude them from the Boards, but to assess them as well as clergymen of other denominations. Stronger still have been the complaints, especially among farmers, that the Education Act paid no respect to the terms of leases current when the measure became law. By that Act many farmers have been obliged to pay from £15 to £25 a year for education, which they had not the remotest chance of taking into account when they were making their bargains some years before. The education tax, levied equally on owners and occupiers, has thus been the means of draining many a farmer's pocket of a considerable sum of money that he did not bargain for. This coming, too, at a time when farmers were otherwise sorely pressed, has been viewed as no trivial grievance.

PART II.—SUGGESTED REFORMS.

HAVING now sketched the history and present constitution of the various local governing bodies—county, burghal, and parochial, as well as the character and incidence of the numerous assessments in Scotland, I shall proceed to consider what reforms or alterations might be introduced, both in the management and the systems of rating. But before doing so I must not forget to record my indebtedness for a great deal of the above information to an admirably arranged work on "Local Government in Scotland," prepared by two Edinburgh advocates, Messrs. H. Goudy and W. C. Smith, and published lately by the Messrs. Blackwood. It gives more minute particulars of the different boards, and the basis of assessment, than I could find space for, and should be read by all local rate administrators and Local Government reformers.

As stated at the beginning of this essay, Local Government and Taxation have not come much to the front in Scotland, but they have long been slowly drifting in that direction, and are admittedly ripe for legislation. Certain changes, both in the composition of administrative boards and in the incidence of taxation, are desirable, and should be possible of attainment; but very great relief to local taxpayers is, I fear, improbable. Property throughout the country, both urban and suburban, is no doubt heavily taxed for the maintenance of the poor, for the education of the young, for the protection of life and property, and various other things. Ratepayers feel the burden of taxation, but they do not see clearly a legitimate road of escape. Some say, transfer the weight of those taxes, or at least a larger portion of them, to the national exchequer. The thinking members of the Scotch community, however, cannot get over the facts that the Imperial purse is already heavily drawn upon; that it is unable to bear an unlimited strain; that, after all, it is the people of this country who would, directly or indirectly, have the taxes to pay, and that Local Government Boards, and local taxation to a reasonable extent, have certain advantages which ought not to be overlooked. At once then, it may be stated, that I am unable to recommend a very large amount of relief to realised property, either in town or country, from taxation. Taxes never were, and never will be popular, but they must be paid by somebody. The helpless poor cannot be allowed to perish; the young must be educated; a police force is indispensable for the maintenance of the peace, and the preservation of law and order; the laws of health according to modern ideas must be enforced. All these signify a considerable expenditure of money; but who are so well able to bear it as the owners of accumulated capital? If the greater part of these charges were removed from the local to the national Treasury there would unquestionably be a greater tendency to "centralisation" in the governing bodies in town and country. That is not popular in Scotland. Though the

assessments characterised as local would diminish with an increased drain on the public purse, property, or income either, would not escape or gain much, if anything, by the shift. That being obvious to most minds, the general body of ratepayers in Scotland prefer to retain their local systems of rating, with the attendant local administration and allocation of the money they collect. They could not have the latter, if a very much larger share of the various taxes were contributed by the Imperial Government.

While thus a sweeping transference of local, burgh, or county rates has not been recommended by my correspondents alluded to at the outset of this essay, and finds no advocate in the writer hereof, there are, nevertheless, a good many changes of the present system which might be effected with advantage. These changes, however, are more in the direction of equalising local burdens among the different classes of ratepayers, and of amending and completing the representation at the various Boards, than of shifting burdens from local or county shoulders to the national exchequer.

COUNTY ADMINISTRATION.

In considering the various suggestions of a remedial nature which have occurred to myself, and have been hinted at by the gentlemen who kindly replied to my queries, I shall take the county organisations first. This brings me face to face with the proposal so often made to have "County Boards" established, representing both owners and occupiers, for the conduct and control of county business. That suggestion, at first sight, appears wise, fair, and feasible. Many are captivated by it. I like the idea, but when I come to reflect on who have hitherto paid and still pay the county rates, I come to a difficulty in my leanings towards a "County Board" fairly representative of the different classes. Holding as I do by the principle, that taxation and representation should go hand in hand, and remembering that with the exception of the rates imposed under the

Roads Act and the Contagious Diseases (Animals) Act, the so-called county rates are paid exclusively by the owners of lands and heritages, I do not see my way to recommend the admission of a representation of the tenantry, at what are recognised as the "County Meetings," unless that is accompanied by a change in the incidence of county rates. So long as the proprietors pay the county rates, administered by the Commissioners of Supply, their exclusive possession of the "County Meetings" can hardly be disputed. It is true the county assessments, as a rule, are not heavy, and have been reduced considerably in recent years by the increased Treasury aid for police purposes, and the taking over of prisons by Government. Take a few counties which may be fairly regarded as representative of Scotland. What do we find? In Fife, in 1866-67, the county assessments amounted to above $2\frac{1}{2}$ d. per £ rental. In 1880-81 the amount per £ was as near as can be the same. In Perthshire, the county rates in 1861 were only $1\frac{1}{2}$ d. per £; by 1873, however, they had reached $2\frac{1}{2}$ d.; but last year they were down again to 2d. per £. In Aberdeenshire, they were in 1861-62 about $2\frac{3}{4}$ d. per £; in 1866-67, about $3\frac{1}{4}$ d. per £; in 1871-72, almost 3d. per £; and last year, rather less than $2\frac{1}{2}$ d. per £. In the county of Edinburgh this year, the assessment, owing to extra outlay in providing the necessary prison accommodation required by Government before taking over, was $4\frac{1}{2}$ d. per £. In Kirkcudbright county, however, it is only about $1\frac{1}{2}$ d. per £. Though these assessments are not very formidable, I have not been able to discover anything like a general desire among Scotch tenants to share them, and so qualify for seats at the "County Board." The assessments, however, are so light that a portion of them on the tenantry should be no great barrier to what many think would be a desirable county reform.

Probably, the advocates of County representative Boards have in their eye not only the amalgamation of all taxes presently levied over the county area, but the addition thereto of

some of the rates assessed parochially. If that be so, and if the total rates were fairly apportioned between owners and occupiers, the formation of county elected Boards would be desirable and practicable. In the meantime, however, it is doubtful what parish rates could be with general consent and beneficial results handed over to county organisations. The best feature of the Parish Board is the security it affords, that the executive are thoroughly acquainted with the facts and circumstances of every critical or disputable case that comes before them. If the administrative area were so wide even as the average county, the chances of local scrutiny and care being brought to bear on, say, cases of relief to the poor, are lessened somewhat, but they do not disappear. A representative, or even two, from each parish, could have a seat at the County Board, but with that number from the occupiers, and a corresponding representation from the proprietors' side, the County Boards might be unworkably large. The greater part of the administrative duties would, as in the case of the Road Boards under the Act of 1878, have to be delegated to a reduced Board or a large committee, where local knowledge or full particulars of all cases could scarcely be expected to be available to the same extent as in Parochial Boards. The principle implied in the formation of County Boards has such a sound savour, that as further experience is obtained of the operations of the newly-established County Road Boards, representing the various classes on whom the road assessment is levied, I do not despair of an endeavour being successfully made for their inauguration. Quite within the range of possibility is it too, that much of the work now done in the parish area will be eventually cast into that of a wider district; but whether or not the hard and fast lines of a county would be an improvement on the limits of a parish, for poor law and educational purposes, may be open to question. In not a few instances, I think the areas for the purposes of the Acts just indicated, might be beneficially enlarged, by the grouping of rural parishes similarly circumstanced. The

benefits likely to accrue from a judicious amalgamation of parishes, will be detailed when I come to deal with the reforms of the parochial systems.

Meantime, it seems to me that the persons who have a real grievance in the existing constitution of the Commission of Supply meetings are those owners of house property and the feuars in small towns, the yearly value of whose property is less than £100. The chief magistrate in a police burgh is *ex officio* a Commissioner of Supply, but that is a small representation for the feuars in such a burgh, and the great majority are under £100 of yearly rent. Then there are owners of house property in villages, who have no representation at all at the "county meetings." They are, however, not overlooked by the tax collector. That being so, there should be such alteration in the constitution of the Commission of Supply meetings as would give all who are charged county rates, a reasonable representation at the board. To accomplish this, instead of lowering the minimum rental qualification of Commissioners of Supply, I would recommend that the owners under £100 of annual value should have power to send a certain number of representatives to the county meetings, the number of "elected Commissioners of Supply" to be regulated by the number of house proprietors in each county under the minimum qualification. So far as the rentals of those owners of heritages go, they are taxed penny about with the larger land owners. Their claims therefore to recognition in the administration of county business, appear to me to be irresistibly strong. Reform of the board of Commissioners of Supply, to the extent at least of admitting a representation of house proprietors and feuars in keeping with their assessment contribution to the county revenue, is not only just and necessary, but I may almost say urgent.

Turning to the assessments levied by the Commissioners of Supply on owners of lands and heritages, there is only one item which I consider of a sufficiently national character to demand its entire transference to the imperial purse. I refer to the expense

of the Militia buildings and stores. If anything has a strictly national bearing, it surely is the reserve force known as the militia. For many years the Commissioners of Supply have had devolving on them and their property certain duties and obligations connected with the militia organisation. It does not, however, follow that in these days, when the "fitness of things" receives something like due consideration, time-honoured customs should be continued simply on the plea of "use and wont." The militia assessment is, to be sure, only fractional per £ rent, but to impose it on land and heritages is, I think, "unsound in principle, and unjust in practice."

Governments in recent years have been considerate and generous to local taxpaying heritors in respect of prison and police expenditure. The Treasury now pay one-half of the wages and clothing of the police force, leaving the other half to be provided by rating in counties and burghs. Before the Government allowance is paid, a certificate of efficiency must be obtained, but, except in the case of a few small burghs, there is not much difficulty about that. As a rule, the Inspector of Police for Scotland finds the constabulary in good condition, and, accordingly, he has no hesitation in reporting favourably at headquarters. The imperial contribution is thus quite easily obtained, and has been a substantial relief to owners of landed and house property in town and county. In the last annual report of the Hon. Charles Carnegie, H.M.'s Inspector of the Scotch Constabulary, I find that the only force returned as inefficient, in burghs of 5,000 and upwards, was that of Pultneytown. In thirty-three such burghs or cities the force is returned efficient, as they are in all the counties. Two or three towns under 5,000 of population were inefficient, and it is suggested that they should amalgamate with the county force, which most of them are about to do. There is a great waste of power in the multiplicity of separate forces in small towns. The larger the organisation for police purposes, the greater, as a rule, is the efficiency and economy of the police.

"The more removed," a high authority on this matter assures me, "the actual discipline of the police force is from the petty partisanship of local politics, the better." The same authority further says :—"I believe that if the whole police of the country were taken over by Government, as the prisons have been, the change would be for the better ; but I do not think the country is ripe for such a sweeping change." Neither do I, but the drift of the public mind is believed to be in that direction. Smaller burghs have chiefly joined the counties, but some have not, and this is considered the weakest link in the Scotch constabulary chain. It is a great drawback, especially in a town like Glasgow, composed of different police districts, and abutting on counties, that a police officer requires a warrant to follow suspected persons beyond the limits of one district. Nothing of the kind should be necessary. Compulsory superannuation of police officers is desired in Scotland, and would improve the character of the force.

The Commissioners of Supply in counties, and the Town Council or Commissioners in towns, have full management of the police force, and pay only half the outlay. Anything more favourable to them could hardly be expected. None of my correspondents, with one exception, suggested greater relief from the police expenditure. Indeed, from a national point of view, it might be questioned if it is sound policy of the Government to pay such a large share of any expenditure as one-half, and yet leave the whole of the management in local or county hands, subject to occasional circulars from the Home Secretary. So long as property is burdened with taxation—and it is the fittest subject to bear taxes—it is doubtful if the whole cost of the police could be equitably removed, as has been recommended, to the imperial funds. If property is worth owning, it is worth watching. Therefore, I consider that local taxpayers have got as much aid in the matter of police subsidy as they have a very obvious claim to. It may seem curious that owners in counties should have the entire

half to pay, and that in burghs the owners escape, and the occupiers contribute all that is furnished locally for the maintenance of the police. The rate is much heavier in towns than in rural districts ; in fact, in some thinly-populated counties the police assessment is under 1d. per £ rent. In several burghs the police assessment, including lighting and cleaning, is about 2s. per £. In the basis of police assessment I have no material changes to suggest, except that owners of property in towns should share the assessment with occupiers. The property and personal effects of the occupier may be more exposed to evil-disposed persons than the property of the owner of houses is, but the latter should not escape—probably one-third on owners and two-thirds of the half on occupiers would be a fair arrangement.

In 1877 an Act was passed, as already stated, relieving counties of the expense of prisons. Before the Government would take over these institutions, however, the prison accommodation had to come up to a certain standard. Where the conditions could not at once be complied with, the necessary alterations and additions had to be made. This meant in several counties a considerable disbursement, which will take some years to wipe off. Therefore in various counties a prison board or committee of Commissioners of Supply is still in existence to superintend the clearing off of the debt, and also for the purpose of visiting the prisons now and again. By charging the entire cost of prisons to the national exchequer, the Government have displayed a strong desire to lighten as far as possible or practicable the burden of taxation on local or county proprietors, both of land and houses.

It is contended in certain quarters that if prison maintenance fell appropriately enough to the Government, lunacy expenses should follow. Perhaps they should, as a matter of principle, but I should question the expediency. I do not believe in a policy which, to a large extent, seeks to relieve, at the expense of the general public, proprietors of certain

burdens and obligations, which they inherited along with their property. The more sensible of the land reformers in Scotland have no desire to deprive landowners of their legitimate rights, though certain territorial privileges hitherto enjoyed are threatened, and very properly so. While thus willing to preserve the just rights of property, to a considerable extent invaded on the other side of the Irish Channel, Scotchmen aim at the removal of one-sided presumptions of law, and also at the maintenance of the legitimate burdens and responsibilities along with the undoubted rights of owners of property. In these circumstances there is nothing like a general desire for the transference of the whole of the lunacy expenses as well as those of prisons to imperial funds. To do the Commissioners of Supply justice, they, as a general body, are not moving against the lunacy obligations. The complaints come more from owners of house property than from the representatives of the old territorial families who own so much of the Scotch soil.

Government pay one-half of the expense of pauper lunatics, as previously explained, provided the cost per week for each pauper does not exceed 8s. It is urged by some writers and speakers on this subject, that the fatuous poor of a country are appropriate objects of national maintenance and protection. Possibly they are ; but on the same principle I imagine it may be argued that the maintenance of the poor of the country generally, and the whole cost of asylums beyond what is met by the payments of the relatives of inmates able to contribute, are fair and reasonable charges on the public purse. And there are few who have considered the whole bearings of the question prepared, at present at least, to advocate the removal of the whole of these unpleasant but seemingly inevitable burdens from local or county to national funds. Accordingly, I am not sufficiently convinced of the justice, or I should perhaps rather say the expediency, of freeing local rate-payers of lunacy liabilities, to give this phase of the great question under consideration a prominent place among the subjects

on which redress is obviously required. Nor have I any material change to recommend in the constitution of lunacy boards, already described. The assessment for lunacy purposes, levied in counties on proprietors of land and heritages according to the valuation roll, is not generally heavy, seldom over 1d. per £. In burghs the occupier bears half the lunacy assessment, the owner paying the other half. The assessment is the same in amount per £ rental on both burghal and landward property within the lunacy district, of which there are twenty-two in Scotland. The district lunacy boards appointed annually by the Commissioners of Supply and magistrates, operate within certain rules and regulations laid down by the general board of lunacy, whose headquarters are in Edinburgh. This arrangement may have its shortcomings—what organisation has not?—but I have not come in contact with any one who has been able to devise a manifestly better system of lunacy management.

The costs of the administration of justice in counties are chiefly defrayed by Government, but the expenses of the local cases not reported to Crown Counsel, and some other items connected with the Sheriff and Justice of Peace Courts, fall upon the county rates, and are paid out of the county general assessment. Certain fines, however, reduce the burden to counties, but it is a question whether there should not be further relief in this direction. The claims of this nature, however, on the county general assessment are not serious, and seeing that these obligations, or the heaviest of them, were inherited or purchased with the property in the county, I am not prepared to suggest a re-arrangement. I again strongly urge the abolition of the double sheriffship. It is totally unnecessary for the administration of justice; unfair to the resident sheriffs; encourages thriftless litigation, and needlessly increases the expense to the county of the administration of law and justice. While thus limiting the bench in the sheriff court to the resident judges, I would recommend an extension

of the jurisdiction of the county or sheriff courts, so that almost all cases of dispute—all civil cases—would have a chance of settlement in the county court. The resident sheriffs have a pretty strong claim to increased remuneration. One new Act after another throws additional duties on the sheriffs. Their remuneration, has not, I fear, risen in keeping with the increase of their duties.

The assistance which judges in both county and high court cases get from jurymen is not all that could be desired. I have seen on many a jury, men sitting endeavouring to grapple with the merits of an intricate case, who, from defective education and mental incapacity, were unable to grasp, weigh, and judge reliably the points placed before them, yet they had to give a decision of some kind. The mere rental or property qualification for a jurymen does not secure at all times an intelligent tribunal. That this great desideratum could be acquired in any other way is not quite certain, though I think very desirable. Would it not be possible, and practicable too, to apply in the selection or nomination of jurymen some other test than rental, house occupation, or the possession of £200 worth of personal property—some means by which only men of intelligence and recognised soundness of judgment would be entrusted with the solution of the numerous difficult questions that come before jurymen? This reminds me that the law and the practice are both rather hard on jurymen. In the first place, they are, in many of the Scotch courts at least, provided with seats or benches which are neither so commodious nor so comfortable as they should be for so protracted sittings as jurymen have frequently to undergo. As a rule, the seats are hard and rather narrow. Cushions are not provided. If a more select class of jurymen were nominated, reasonable expenses might be allowed in criminal as well as civil cases. The jury system of the country is well worthy of attention with a view to reform.

The county general assessment has to bear the expense—a

trifling amount to be sure—of the Fiars Court in each county. That court sits but once a year, is presided over by the sheriff, or more commonly the sheriff substitute, who has the assistance of a specially selected jury, composed of men of position and intelligence, accompanied usually by a local professional accountant. The business of the court is to fix the average price of the different kinds of grain in the county for the year. The jury found their calculations on the evidence tendered by the chief buyers of grain in the county, who state the number of quarters they have purchased of the year's produce from the autumn to the following March when the courts are held. The witnesses give the total amount of money paid, and the jurymen strike the average price per quarter on the data before them. By the Fiars prices, the payments for crops between an incoming and outgoing tenant are determined, so are the parish ministers' stipends, the payment of "grain rents" for farms, &c.

With the selection of the jury for the Fiars prices, I have no fault to find. It is to some extent, indeed, just such a selection on a small scale as I have been recommending on a large for juries generally. A much higher standard of intelligence and education seem to be kept in view in the choice of men to multiply and divide the figures laid before them, and so determine the prices for the year of wheat, barley, oats, &c. in a county, than in the selection of men to decide whether a human being shall be liberated or imprisoned for seven years, if not, indeed, executed. This is not as it ought to be. But I would not "level down" the Fiars court jury system; I would prefer to raise the standard of jury selection generally, increasing at the same time their comforts and their allowances. But to return to the Fiars, I consider the present system defective in so far as the prices are fixed at a period of the year when a large, and generally the most valuable portion of the crop is still in the hands of the grower. Every practical man knows that grain is, as a rule, in better marketable condition

after the middle of March than before it, and also that prices are higher in April, May, June, and July, than in the other months. I should therefore rather buy than sell by the Fiars prices. The jury are probably not tied to the average of the returns before them, but generally they do not allow much, if anything, for the more than probable increase of price obtained for the no inconsiderable portion of the season's cereal produce undisposed of at the date of the Fiars courts. The most obvious remedy is that these courts should be held at a later period of the year. That would delay the settling of accounts between outgoing and incoming tenants, and might disturb other arrangements, such as the payment of Established Church clergymen's stipends, but the advantages would, I think, ultimately outweigh the objections.

Among other things attended to by county organisations, we have the adjustment and periodical testing of weights and measures. The Act of 1878, bearing on this matter, is working well. District inspectors, generally local officers of police, make stated inspections of the different localities for the purpose of rectifying any defects in the weights and measures in regular use. Fees, as already indicated, are charged for adjustment, and fines exacted from those who persist in the use of imperfect weights or measures. If these do not meet the expense of working the Act of 1878, the county assessment has to supply the balance. The Act of 1878 very properly declared it illegal to buy and sell by any weight or measure other than the imperial standards. For instance, any transaction by the Scotch acre, which is a fifth more than the imperial acre, by the Dutch stone, which is 3½ lbs. more than the imperial stone, would now be invalid. It is questionable, however, if the terms of the Act are as yet strictly enforced in everyday transactions. The expenses of Justice of Peace Courts are not heavy. Since the trial of offences against the Game Law Acts, in which so many of the justices were personally interested, has, by the Ground Game Act of 1880, been removed from the

Justice of Peace to the Sheriff Courts, I do not think there is much to suggest in the way of reform of the Justice of the Peace system. The justices have the control of public house licences. I am now, however, on very delicate ground ; but I do not wish to avoid it, though I will not dwell on it. While a veto might rest with the justices, I think they should, in the granting of a licence for liquor traffic, be guided by the opinion of the majority of the inhabitants of the district in which it has been proposed to licence the house. The residents should by all means have a "voice" in this somewhat perplexing matter. The costs involved by the Registration of Voters Act are comparatively light in the counties, a very small fraction of a penny per £ rent suffices ; and the Lands Valuation Act is not expensive.

The present system of county valuation is not in every respect what it should be. Generally, of course, assessors have the rents of the different subjects to guide them so far. And where rents are not affected by any special circumstances or conditions, the amount paid as rent is usually set down as the valuation for taxation and other purposes. The main difficulty the assessors have, and the chief ground of complaint the general taxpayers both in county and parish have, are with land, woods, forests, and shootings in the proprietor's own occupation. In the case of landlords' mansion-houses, policy parks, gardens, pleasure-grounds, and plantations, the assessors have but a very imperfect data to guide them. It is uncertain what those castles and grounds would let at. The demand for them is, in the very nature of things, limited, and the number of them to let is, in fairly prosperous times, not sufficiently large to form a basis for assessors. Then, if assessors were to estimate those domains at what the owner might be disinclined to pay for such accommodation, the result would be defeat at the Valuation Appeal Courts, which are composed of proprietors. It is thus a mistake to have the Commissioners of Supply constituted judges in the appeal courts under the Lands Valuation Act. No man should be allowed to be virtually judge of his own

case. The court of appeal under the Lands Valuation Act should be limited to, say, the Sheriff of the county, two landed proprietors, two intelligent tenant-farmers, one house proprietor, and a house renter, the vote of the majority to prevail ; or, better still, perhaps, it might be composed of the Sheriff, assisted by two practical assessors.

I do not advocate the taxing of the "country seats" of noblemen and gentlemen at the highest limit at which, in favourable circumstances, they might let. For one thing, there is a great deal of fanciful work about them which often affords employment to aged and infirm people, who might otherwise be "burdens" on the parish. Yet I cannot shut my eyes to the fact that the assessable valuations of many of those mansions and policies are absurdly low. What can assessors do? They know very well who have the privilege of sitting in judgment over them, and by this time of day they know the result of any adventure much above the "use and wont" figures. I have the assurance of a very intelligent and experienced assessor, that higher valuations on proprietors' seats and surroundings are obtained by being moderate in any advance proposed, and endeavouring to carry the landlord with you. If you don't manage this, and attempt to assess the property at what you think it worth, you are sure to be defeated in the appeal court. With "home farms," *i.e.*, land in the landlord's hands under cultivation, there is less difficulty, in fact, no real grievance. A fair rent for them can easily be, and generally is, estimated.

With regard to woodlands, the general taxpayer has a decided grievance. In accordance with the Act of Parliament, woods are, for rating purposes, valued only at what the ground covered by the wood might be supposed to let at for pasturing purposes—the common rate being from 6d. to 2s. per acre. In the event of arable land being planted, the value of the soil when it was under cultivation is regarded as the basis, but the great proportion of the woods in this country are on moor or

waste lands, where, as just stated, the rateable value is presently nominal—about 1s. per acre. There is here an evident defect in the present system of valuation. Granted that when proprietors plant large areas of comparatively waste ground with wood, they expend thereby a good deal of money; they thus add considerably, however, to the value of their property: but it is evident that this augmentation to the value of landed estates escapes a fair share of taxation. When money is expended, either by owners or occupiers, on farms, or on houses in burghs, the enhanced value of the property thus occasioned becomes fair subject of addition to the rateable value. Woods, however, occupy quite an anomalous position. "It could easily be proved," writes a well-known Scotch county assessor to me, "that land worth, as sheep pasture, from 6d. to 1s. an acre, is worth, when planted, from 10s. to 15s. per acre." "A plantation," he adds, "for the first twenty years is a source of outlay; during the next twenty years the revenue rather more than counterbalances the outlay; for the next twenty to thirty years a good margin of profit is obtained, and, finally, when the wood is cut down as a whole, a very large sum is obtained; something like £50 to £60 an acre." By rating wood on the value of the originally waste ground only, a great deal of valuable property escapes, which is unfair to the ratepayers other than owners of landed estate. Assuming that there will be substantial unanimity in the proposal to tax woods at a much higher rate than they have hitherto been, the practical question arises, how is the change to be accomplished? There should be no difficulty in getting a committee of practical arboriculturists to arrive at a fair estimate of the number of years certain kinds of wood, under given climates and other conditions, would take to mature. The value of timber when ripe, spread over the number of years taken to grow and ripen, subject to deductions for maintenance the first twenty years, and to reasonable allowance for the original cost of planting, might be held to be the assessable annual value of plantations.

The injustice, nay, absurdity, of the present arrangements as to woods, is forcibly illustrated by the following case, which came under my own observation in Aberdeenshire four years ago. Driving through a portion of that county in the company of a local gentleman, I commented on the badly cut up and deeply rutted state of about five miles of the road. I saw that the mischief had been done by traction engines, and on inquiry as to the nature of the traffic, my companion said, "it is the carrying to the railway station of some £18,000 of wood from ———, on which, when growing, the proprietor only paid, of road money, county, or parochial rates, a few shillings per annum, the ground that produced the wood being valued at £3 6s. ; and we, who have been bearing the brunt of the assessments all along, will now be called upon to go deeply into our pockets to restore or reform the road which the carting away of his almost tax-free property has destroyed." I hope I need say no more to convince every impartial mind that woods should not escape taxation as they have hitherto done.

Then, with reference to deer forests and shootings in the proprietors' hands, the present system of valuation is equally defective and unjust. Shootings are only valued when let to a tenant, and then the rental forms the basis of taxation. But why should shootings retained for the owner's own amusement escape the tax-collector? I might pause long enough, and not get a reply that would "hold water." Landed proprietors claim all the rights of property, if not something more, for their shootings. I am not going to dispute those rights, but I am going to ask, and let the nation answer, or the landlords, if they can without a blush, why it comes that this property, so precious, and possessed of a lettable value—and a high one too—should not be subject to taxation in the same manner as other kinds of property which have a lettable value? Might I ask whether it is the letting value of landed proprietors' shootings, or the precarious income of a tenant or salaried man, that is the fitter or

fairer subject of taxation? Can the reply be doubtful? Impossible. The exemption of shootings is altogether preposterous in this age of balancing, as far as possible, burdens between the various interests.

Deer forests are almost as bad. Land converted into a deer forest is, to be sure, valued even though retained in the owner's hands, but at, comparatively speaking, a mere nominal rate. Only those forests that are let bear anything like a fair share of taxation. On this question let me again adduce the practical testimony of the assessor to whom I previously referred. He writes me thus: "There are two deer forests in my mind at present, of as nearly as may be equal extent and value. The one is let, the other is retained for the proprietor's enjoyment. They are valued as under:—

Deer forest, let	..	...	...	£1,330
Ditto, not let	...	...	...	140
Difference				£1,190

You will agree with me that the above needs no comment." I do, and should like to know who does not. Have the general ratepayers not a grievance, and a glaring one, here? Parliament can hardly, at this time of day, wink at such a system, and the wonder is that ratepayers have tolerated such an injustice so long.

Reverting to the subject of county road boards, I may repeat that the executive boards should be composed one-half of proprietors and the other of elected trustees or tenant farmers. According to the recent Act, which will soon be in force all over Scotland, the tenant representation *may* be one-half. I would substitute *shall* for *may*, so long as the tenants have to pay one-half of the cost of road maintenance. It has been suggested that the rental qualification of an elected road trustee is too high, and that the qualification be just the same as that of those who elect the trustees. There is something to be said for the

suggestion, though I hardly rank this matter among the positive grievances calling for early redress.

Several of my correspondents are of opinion that Government should maintain all "through" roads, main avenues of traffic, more especially those old military roads, chiefly in the Highland counties, which were originally made by Government for military purposes. It is estimated that there are about 1,000 miles of such roads in Scotland. There never was much traffic on these roads, and since the formation of railways there has been less. They are now, in fact, very seldom used, but the ratepayers have to keep them in order along with the other roads within the county. It is argued, with some degree of feasibility, that as those roads were made for national objects, and are very little used for local or county purposes, they should be maintained at the expense of the nation. The principle here contended for is sound; but, practically, I do not think the burden complained of is a very serious one. Where there is little or no wheeled traffic, the cost of keeping up those old Highland roads is comparatively small. It is scarcely worth troubling Parliament about, particularly if a grant for those roads were accompanied by some "central" control of county road board proceedings. If Government could be fairly asked to support all main or through roads in lowland as well as upland parts, there would then be no difficulty about the old military roads, but I do not see that Parliament could be approached successfully for this purpose. It seems to me that if we are to have local or county taxation at all, roads are not inappropriate subjects for it. Moreover, if Government relieved counties of the maintenance of main roads, on what ground could it refuse to keep the leading streets or thoroughfares in towns in order?

With reference to the assessment authorised on owners and occupiers equally in counties by the Cattle Diseases Act, 1878, one of my correspondents in Fifeshire recommends that Government should pay the whole, or at least a considerable part,

of the compensation given to the owners of the cattle that, for the suppression of disease, it may be deemed advisable to slaughter. He points out that slaughtering is resorted to in order to preserve, as far as possible, the food supply of the country, and on that ground he thinks (and I believe he is far from alone in his opinion) it is the duty of the nation to furnish the compensation. In the case of slaughter for rinderpest, Government gives the specified compensation, but the Act makes owners and occupiers in counties liable for the statutory allowances to the owners of the animals slaughtered in consequence of an outbreak of pleuro-pneumonia or foot-and-mouth disease. This, however, is not a momentous question. Happily, since 1878 there has not been a great deal of disease in Scotland. Foot and-mouth disease has not existed north of the Tweed for two years. Pleuro-pneumonia slumbers in a few counties, but the assessment provided in the Act of 1878 has not been heavy in any county, and is *nil* in some. There may be something to be said for Parliamentary assistance with the compensation for slaughtered stock, but I think much can be advanced in favour of retaining the greater part of the expenses of a decidedly beneficial measure (the Cattle Disease, 1878, Act) on the counties. If Government were to give the compensation, would there not be a danger of the machinery for the suppression of contagious and infectious diseases being less rigorously carried out in the different counties than when the parties enforcing or administering an Act are themselves liable for the bulk of the expenses thereof? Of course, if unfortunately any deadly disease should happen to become epidemic in a county, and very extensive slaughtering ensue, a substantial case would then occur for financial aid from Government. Meantime there is not very much on this score to complain of.

Excluding roads, as already stated, county assessments are light in Scotland. Rates levied parochially are much more formidable, but, even counting these, it will be found that inhabi-

tants of towns are much heavier taxed per £ rental than those of rural districts. The expenses involved by the working of the Registration of Voters Act are likely to be increased ere long. The extension of the parliamentary franchise in the counties similar to that which has been in operation in burghs since 1868, is so just and reasonable that whichever political party is in power a great augmentation to the roll of voters in counties may be regarded as a settled question. The road assessment is about double the amount of all the other county rates put together, varying from 4d. to 9d. per £, being generally about 6d. or 7d.

CITY ORGANISATIONS.

Turning to burghs, I have fewer reforms to suggest than in either counties or parishes. The business peculiar to towns has been for many years conducted more on commercial principles than in counties, where feudal feelings and hereditary customs retarded the progress of civilisation, independence, and reform. City affairs have been managed by popularly-elected boards, and the tendency in counties and parishes is at length in the same direction, but a long way behind. In the constitution of Town Councils, mostly defined by special local Acts of Parliament, I do not find much amiss. Nor is there much room for amendment in the composition of the police commissions in those smaller towns which have adopted the police Acts for sanitary, watching, and paving purposes. In five towns, viz., Edinburgh, Glasgow, Dundee, Perth, and Aberdeen, a relic of long-bygone times is still preserved by the Dean of the Guild brethren of the city claiming a seat in the Town Council. He is the only *ex-officio* member of the board, with the exception of the Convener of incorporated Trades in Glasgow and Edinburgh. An unsuccessful attempt was made ten years ago in Aberdeen to get the Dean of Guilds' position in the Council changed. The reformers, however, on that occasion failed to get his status as an *ex-officio* member

abolished. but public sympathy and time are on their side. The magistrates of royal burghs have so many and so varied duties to discharge, that they should be relieved of a great deal of their "bench" or police court labours, by the appointment in every large town of a Stipendiary Magistrate.

The boards for the administration of the poor law in burghs wholly unconnected with landward parts, are more workable, satisfactory, and representative than the parochial boards in rural or semi-burghal parishes. Excepting four members of kirk session, and a similar number elected by the magistrates, the Poor Law Boards in burghs are popularly elected. It may be, often I imagine it is the case, that the town owns property which might not be directly represented if the magistrates were to cease nominating a member or two for the poor law boards. Therefore it might not be right to press the entire abolition of the magistrates' quota to the board, but I do not think the kirk session is in such a position. Their nomination alike in town and country parishes (in the latter it is sometimes domination) should cease. They represent no interests that would be likely to suffer by their absence. Parochial Boards should as nearly as possible be left to the direct representatives of ratepayers. The boards in the burghal parishes are reconstituted annually, £20 of yearly rental being the qualification of householders. I would suggest that the Poor Law Boards, like the School Boards, should be elected, not yearly, but triennially. The assessment for poor law purposes in the eight purely burghal parishes is levied one-half on owners and the other on occupiers, according to the rental, certain deductions being allowed to owners for the maintenance of property. The education rate is collected by the Poor Law Board on the same basis as the other tax.

In royal and police burghs the assessments for the maintenance of the police force is levied on occupiers. Owners should not escape altogether. A fairer arrangement, as previously indicated, would be one-third of the rate on owners of houses,

and two thirds on occupiers. For paving and general improvement purposes, small assessments are levied on proprietors of houses. Heavy water and gas charges swell the occupier's taxes considerably, but he cannot grudge the latter, as he gets almost the sole benefit. Local rates in towns charged on occupiers range from 2s. 6d. to 4s. per £ rent. They are generally about 15 per cent. of the rent. They are not so high on owners, but the rates payable by a man who is occupying his own house and pays as owner and occupier, generally range from 17 to 24 per cent. of the yearly value of the subject.

City taxes bear very hard on the poorer people—on working men and artisans. In order to afford some relief where it is most required, I would recommend a sort of grading of town rentals for taxation. Houses rented below say £30 a year in Glasgow and Edinburgh, where rents are high; below £25 in Dundee, Aberdeen, Leith, Greenock, and Perth; and below £20 in other burghs, might be rated at rather less per £ than at present. Those houses and premises ranging from the above figures up to say £80, £70, and £60 respectively, would be retained at the present scale, and the deficiency occasioned by the modification of the rates on the lower rentals made up by a slight increase per £ on the rentals over £80, &c. In this way, as a rule those who are best able to pay would have to contribute relatively most per £ rent. Such an arrangement has in my opinion a great deal to recommend it.

The wealthier business men in towns should bear in mind that though their local taxes are heavy per £ rent, they have at present a considerable advantage over agricultural tenants, and some even over landed proprietors and gentlemen who "live" solely by income from house property. Proprietors of land and houses, with the rental as the basis of taxation, are charged on income; farmers assessed on rental, are charged on three or four, if not in many cases five, times their income; occupants of houses and business premises in towns, on the other hand, are assessed on considerably less than their income.

There is an anomaly here which claims careful consideration with a view to legislative reform in the basis of local taxation. This is an aspect of the question, however, which falls more properly for disposal under the head of parochial organisations, more especially where the parish area embraces a burgh or town.

PAROCHIAL BOARDS AND TAXES.

The heavier rates levied parochially are those for education and poor relief. These two, with road assessment, constitute more than three-fourths of the rural taxation in Scotland. The last-named is a county assessment, and, as such, has already been dealt with. The other two are collected by the Poor Law Boards, and are formidable items on farmers, particularly where there has been no classification of the assessable subjects within the parish—and there has been no such arrangement in fully three-fourths of the Scotch parishes. Both the Poor Law and the Education Acts treated occupiers of land, as already hinted, rather unfairly, in so far as they provided for the imposition of heavy assessments on tenants, with no regard whatever to the terms of existing leases or contracts. Farmers are often reminded by those who generally have the best of existing bargains, that they (the tenants) must not ask from Parliament any over-riding of contracts, especially, of current contracts. When reforms of the Land Tenancy Laws are advocated, many proprietors publicly assure the tenants and the general community, that Parliament would never do anything that would prejudice the interests of the parties to an existing contract. It is rather galling, to say the least of it, for tenants to be set-off in this manner, now that they are earnestly seeking amelioration of their long-borne-with, unfair, legal position respecting their improvements. Farmers feel this objection raised by landlords all the more acutely, that the same scrupulous regard has not, in the legislation of the past, been paid to the tenants' interests under existing contracts. Where was the territorial interest when, in the absence of tenant farmers in the House of

Commons, the removal of the restrictions on the importation of cattle and corn from abroad became law, regardless altogether of its effects on current leases? So heavy was the fall in the price of home stock for a few years occasioned by this measure, that many farmers were almost ruined. The Poor Law Amendment Act of 1845, paving the way for a heavy assessment on occupiers of land, paid no attention to existing leases. To be sure, that Act was not compulsory, but the representation which it gave to the tenantry rendered them powerless to resist its adoption, or rather to get a fair classification of the different kinds of rateable property under its operation. The Education Act of 1872 was compulsory, and made no exemptions of existing lease holders; some farmers have accordingly had to pay hundreds of pounds beyond the terms of their agreement, and against that comparatively few had a seasonable word to say. Now that the tendency of legislation relating to the agricultural interest must inevitably encroach more on the landlord's artificially bolstered up, and naturally strong enough, position, it is very disheartening for tenants to be told that no legislative enactment must be allowed to take effect during existing leases. It would thus appear that the Scotch leasing system is an absolute protection, so far as its terms go, to the interests of the landlords only. Tactics of this sort have tended more perhaps than anything else, to bring the Scotch farm lease into disfavour during the last few years with a great many—perhaps, the majority—of the farmers in Scotland.

It is more than likely in the future that there will be fewer long leases than have been for half a century or more. Shorter agreements are certain to take the place of the Scotch nineteen years' lease, to a large extent. In that case, there will be less injustice inflicted on tenants, by bringing legislative enactments inconsistent with current bargains into operation uniformly over the country. But it is not to be expected that pretty long leases will be wholly discarded. Inconvenient, no doubt, in

many instances, it would be to delay the machinery of every legislative measure calculated to further the good of the country generally, until all, or nearly all, farm agreements then current would expire. Taxes being admittedly burdens on the land, or on property at any rate, I would recommend that Parliament in all future measures, such as the Poor Law and Education Acts, should stipulate that the new or additional assessment should be wholly paid by proprietors until current leases expire. There are some people, indeed, who think the simplest way would be to levy all rural taxes on the proprietors.

Before inquiring into the incidence of the parish rates in a critical and suggestive vein, I propose to consider the constitution of the various Boards. So far gratifying and hopeful for the future is it, that the most recently established of the parish boards is the most satisfactorily constituted. In our School Boards *ex-officio* membership is conspicuous by its absence. That in itself is a material step in the right direction. Popularly elected Boards are unquestionably in harmony with the spirit of the age. Well, I pass from the composition of the School Board with the repetition of a former remark, that Established Church clergymen should either pay rates on their houses and property like other ministers and other men, or be ineligible as members of the Boards. I would hardly give them even this alternative. They should pay rates on their manse and glebes.

The composition of the Poor Law Boards is generally unsatisfactory; as already indicated, reform in this direction cannot be far off. A good Bill was introduced last session by the Lord Advocate, but it was not reached. Even in parishes wholly agricultural the Boards are unfairly composed, according to modern ideas of justice and equity; and in parishes embracing burghs or small towns and villages, the present arrangements as to representation are yet more defective. Granting the injustice of the present constitution of Parochial Boards, as most people who have studied the subject will do,

what of the redress? Well, as in towns, I would make "short work" of the kirk sessions' representation. It might be pleaded that, as the kirk sessions in a few parishes have certain funds vested in them for the benefit of the poor, some representation should be retained on that account. I do not think this makes a strong case for the sessions; but supposing it were ruled that they had a fair claim, no more than one member should be admissible, and he only in a parish where the kirk session hand a considerable sum over to the Parochial Board for the relief of the poor. The magistratorial representation should also, with no injustice and some good, be curtailed by fully one-half. Then the proprietorial qualification should be raised from £20 to £100 of yearly value. All owners of landed and house property over the latter amount of yearly rental might have a seat at the Board. Occupants of house property in towns (exclusive of the wholly burghal parishes) of the yearly rental of £100 and upwards might also have a seat. Tenant farmers paying, say, £300 a year of rent and over, should also have the privilege of sitting at the Board without election. The rest of the Board—the number to be determined by the Board of Supervision according to the population of the parish—should be elected by the proprietors, householders, and farmers not otherwise represented. The number of elected members should be increased by from one-third to one-half. Hitherto the elected members, as a rule, have been, and still are, considerably in the minority. They would have been greatly so in most instances if the proprietary members had attended fully. The attendance of many of this class, however, has not been regular; yet they, or their mandates, turn up in overwhelming numbers on certain occasions, so that the popularly-elected contingent, or tenant representation, is apt to be, and often is, on important points affecting that interest completely swamped.

The Bill introduced last session by the Lord Advocate, Mr. McLaren (now Lord McLaren), and the Solicitor-General

Balfour (now Lord Advocate) sought to abolish entirely the kirk sessions' contribution to the Poor Law Boards, raised the property qualification in non-burghal parishes from £20 to £500, gave the proprietors under that yearly rental the power of electing from their own class a certain number of representatives, the number to be determined by the Board of Supervision. The Bill further proposed to make the election of members triennial, instead of annual, and sought to confer on occupiers the right to elect a number of representatives, equal to the number of proprietors elected, and that of owners sitting at the Board in virtue of a £500 of yearly rental or upwards. The Board would thus be composed of as nearly as possible an equal number of owners and occupiers. This would be a great improvement on existing matters, and many might be satisfied with it. If there is to be a property qualification, however, for members who do not require election, I think the principle should be extended to occupiers as well. It has been argued by some of the gentlemen who kindly answered my queries, that if the owner of a given subject had a seat at the Board in virtue of the property, the tenant of it should also sit without election, as the two parties pay penny about of the rates administered by the Board. I would not go so far. Holding, as I do, that such taxes as the poor law assessment should be levied like the income tax, on income, on "means and substance," and not simply on rental, I would suggest that the tenant's qualification for a seat, independent of election, should be three times the amount which admits the proprietor. The proprietor's rent may be regarded as income; one-third of the tenant farmer's rent is estimated to be his income. "Farmers' income," it is true, has in recent years been disappearing altogether, but it should not be lost sight of. There is bound to be such a thing again as farmers' income, and if it is, generally speaking, less than one-third of the rental, agricultural matters will not be in a prosperous condition. Therefore, though several of my correspondents have suggested

one-fifth of the rent as the basis of assessment on tenant farmers, I am not quite prepared to go that length.

I feel strongly the equity of conceding to occupiers similar qualification rights to a seat as may be extended to owners, keeping in view the incidence of the rates administered by the Poor Law Boards. I have a leaning, indeed, a good deal further in the way of reform of Parochial Boards. The time has not perhaps yet arrived for recommending it, but I may briefly state that Poor Law Boards, elected wholly by the popular vote, would find a considerable number of supporters already, and, if I mistake not, will find more favour by and by. The duties of Poor Law Boards are not more difficult or onerous than those of School Boards. The basis of taxation for the purposes of both Boards is identical. Why not, then, have the two Boards constituted by similar means—by popular election? Thus early, however, I do not press such a complete turn up of the Parochial Board system, but if the higher rented occupiers are denied the right of sitting at the Boards without election along with proprietors above a given rental, then I feel, alike on the grounds of principle and of propriety, constrained to advocate the election of the entire Poor Law Board by the popular vote of the ratepayers. That would simplify matters, and would, if we may judge by the constitution of School Boards, leave no material interest unrepresented.

The Bill of the Lord Advocate attempted the abolition of the system of deductions on the various kinds of property in respect of maintenance. It proposed to assess on the valuation roll. The departure from the abatement arrangement is worthy of support, and would, I believe, meet with general favour, except perhaps from the railway interests. While it is right and proper to abolish deductions, I think some further change in the basis of poor law assessment is necessary. Rental is not a fair basis. Already it has been explained how unequally rental lays the tax on the different classes of ratepayers. A partial remedy would be the adoption in every parish

containing mixed, urban, and suburban subjects, of a system of classification such as I previously quoted as existing in the parish of Brechin, Forfarshire. In 614 parishes the poor rate is levied equally on owner and occupier, at the same rate per £ rent in town and country. This is unfair to the agricultural interests ; but as farmers are so meagrely represented at the Boards, the small house proprietors have in many parishes had things mostly their own way. A classification, fixing the rate per £ lower on an agricultural tenant, is not, of course, in the interests of owners or occupiers of house property. If no more thorough-going reform be adopted, classification should be enforced by the Board of Supervision. That would be a step in advance, but I think not quite enough.

The poor law and educational rates, as before stated, are raised in a similar manner. I am not going to disturb that arrangement, but I would transfer the incidence of both from rental to "means and substance," or, lest the latter should be misunderstood, I would say to "income." The income tax, so long complained of on account of its inquisitorial nature, is after all (except in one respect, which I shall afterwards point out,) perhaps the fairest in its operation of all our taxes. Its principle, or its basis, is more just than at first sight appears. Falling as it does only on income, as a rule those who are best able have most of the tax to pay. It is not so to the same extent with any of the other taxes. According even to a classification system, a great deal of wealth and means would escape poor law and education rates that should be fair enough subjects of such taxation. Income from money invested in stocks, from bank deposits, from salaries, &c., escapes all taxation but the income tax. Why should this be so ? I am unable to answer, or, rather, I am unable to excuse or defend such omission.

It will hardly be disputed at this time of day that the helpless poor of a country are a fair, or at least a formidable, burden on the wealth of that country. This, however, has not in practice been fully recognised as yet. Owing to the inci-

dence of the poor law rate hitherto a very large portion of the wealth of this country has escaped the obligations which, I hold, naturally fall upon it, in respect of the maintenance of the poor and, I may also add, in the promotion of education. By taking rental as the basis, only such of the country's wealth as develops into the shape of landed or household and other stationary property, comes within the reach of the tax collector. That may be all right and proper in the case of police expenses, of sanitary matters, of lighting, paving, &c., in towns, and even of road maintenance in counties, but not, in my opinion, in such objects of national concern as the education of the neglected young, and the maintenance of thoroughly destitute poor.

Why, I may be asked, draw the line as here indicated? In the first place, property in buildings, or in farm stock and manufactories, as well as railways, is more exposed than property in stocks and shares to those depredations which a well-equipped police force mitigate or prevent. No doubt the defence of the former in a large measure saves the latter, but then the risk which the one undergoes is indirect, and often infinitesimal, while that of the other property is direct, and sufficiently great to justify a reasonable charge for protection from evildoers. County roads and bridges, then, are used, and chiefly required, for the exercise of the substantial kind of property developed as above related. The same remarks apply to the paving and lighting of towns, but, in my estimation, the support of the poor and the furtherance of education have wider and more general claims on the wealth or the "means and substance" of a country. For these reasons, while advocating compulsory classification of rateable subjects as an improvement on existing parochial matters, I take the liberty of impressing on the public of this great and wealthy nation the propriety of adopting the more sweeping change of rating for poor law and educational purposes on the same principle as is followed by the income

tax commissioners. Of course, the minimum income of £150 a year, presently assessable for income tax, would be too high for the purposes of poor law and education rating. There might be some difficulty in devising a scheme which would let the tax collector fairly at what might be regarded as the income of those occupying houses varying in rental from £4 to £30 a year. This difficulty, however, should not prove insurmountable. More work might be entailed in collection. The delicacy, and the uncertainty with which the income of merchants and traders, who do not keep books very regularly, is ascertained for income tax purposes, might for a time be rather aggravated than mitigated by the change proposed, but this drawback also should be by-and-by got over. A more strict investigation of incomes could be instituted, and severe penalties attached to cases of false returns. In short, the great desideratum of bringing so much additional "means and substance" within the scope of education and poor law rates should be a powerful inducement to grapple earnestly with any obstacles that may present themselves. I must not forget to mention that in various parishes, more particularly in the West of Scotland, poor law rating on "means and substance," instead of rental, was tried when the Poor Law Act of 1845 was first adopted. In most cases, however, rental has been reverted to against the wishes of many tenant farmers. Income, however, is now more easily ascertained than it was twenty or thirty years ago, and a general change to income merits favourable consideration.

Before leaving the subject of the income tax, permit me to recommend what I consider a very important and necessary alteration in its incidence. At present all incomes, from whatever source derived, are charged at the same rate per £. That should not be the case. The nature of the capital that yields the income should be taken into account. Income, for example, in the shape of yearly salary, solely dependent on the health and life of the head of a family, is of a

much more precarious and unstable kind than income from what is termed realised property, and should accordingly be taxed at a smaller rate per £. I would make no difference on the rate per £ in respect of income from landed and house property and revenue from accumulated capital in the form of money in stocks or in the bank. In these cases the owners pay on capital of by no means a readily perishable character. To the same extent that is not quite so in the case of income from a merchant's business, for example. Yet I am not sure that the difference here is sufficient to justify a lower rate per £ on the latter, because, as a rule, a well-established business does not cease to be a source of income to a family on the death of the head of the house or business. It is possible often, and practicable too, to carry on the business after the demise of the senior, for the maintenance of a family.

As regards realised property, whether in the shape of houses, land, or money invested otherwise, the death of the owner does not deprive his family or dependents of the capital on the proceeds of which income tax is paid. Alas, how different is it with salaried men! A man's labour, skill, and perseverance are in a certain sense his capital, and his annual return from that capital is what is taxed as income at an equal rate with revenue from realised property of the more permanent nature already described. Granting, then, that a man's salary represents a certain kind of capital, it is not to be compared in the matter of solidity and real value with the capital represented by houses, by land, or by money in bank or shares. The capital, in short, represented by salary dies with the recipient of that salary, the other kinds of capital alluded to do not. Being of a much more perishable nature, I maintain that income derived from salary should be more lightly taxed than real property or accumulated estate, whether in money or other form. The difference should at least be a third, and should apply to all the taxes that I have recommended to be levied on income.

Returning, however, to parish organisations and parochial rating, it cannot be overlooked that the advantages of a popularly elected Parochial Board would not be confined to poor law matters. They would appear in the more efficient and satisfactory administration of public health, sanitary registration, and burial affairs, the control of which has been entrusted to the Parochial Board by various Acts of Parliament passed during the last quarter of a century or so. I have not heard or experienced any objections to the Poor Law Boards being charged with the parochial management under the different Acts just referred to, but all agree that for the purposes of the Acts in question, as well as for a more vigorous and successful discharge of poor law work, a thorough reorganisation of the Parish Board is necessary. A more representative board—one that would not vary so much in dimensions at the different meetings—is earnestly desired, and cannot surely be much longer looked for in vain. The lines on which the new and improved Board should be constituted may be gathered from the foregoing remarks. The direction which reform in this instance should take—I may repeat—is the supplementing of *ex-officio* members by popularly elected representatives, the elections occurring once in three years instead of annually.

The proposal in Lord Advocate McLaren's Bill of last session, to establish a public audit of Poor Law and School Board accounts, has deservedly been received with general favour. This would serve to check expenditure, and would conduce to method, regularity, and close attention to the finances of the Boards. The Board of Supervision was to be vested with the power of appointing auditors, who were to be paid out of the national Treasury, but the local authorities were to be charged so much in the form of stamp duty for each audit, the money thus received going into the national purse, and varying in amount, from 5s. for accounts under £20, to £50 for accounts of £100,000 and upwards. The public audit would lend increased confidence to the conduct of parochial business, and

should be established as early as possible in the case of all public boards charged with the administration of public funds.

One of the questions I addressed to my correspondents was specially intended to elicit local opinion on the expediency of grouping two or more similarly circumstanced parishes together, for Poor Law and kindred purposes. The replies are not even substantially harmonious. The majority rather favour grouping, but several do not give it unqualified recommendation. There will, I presume, be no great difference of opinion on the following points:—(1) That by combination some expense of books and management would be saved; and (2) that fewer cases of disputed “settlement” would be likely to arise if the area were enlarged. These pleas for amalgamation will be generally accepted, but, as in most other instances, the case for union of parishes is not one-sided. It is argued by several of my correspondents, and by others, that parochial administration is the better arrangement, in that the actual circumstances of every pauper or claimant for relief are more likely to be known to, or be minutely ascertained by, the members of the Board than could be the case if the executive covered a very much larger area. There doubtless is a certain amount of force in this objection to the union of two or more parishes, but I hardly think it strong enough to discourage an earnest attempt at judicious grouping of parishes, more especially those of a wholly landward description. In the combined Board there could be a fair representation from each district of every parish. Local knowledge could thus still be brought to bear, and a better class of Board officers could be secured by a few parishes uniting, than by each remaining separate from the other. Then there would be fewer legal disputes and expensive litigations as to boundaries, and “settlements” of paupers, if the areas of chargeability were increased. That, in itself, would be a considerable gain. By the way, when the Board of Supervision have so much power over the

local Boards, I think the former should do something more to save parishes the heavy expenses of the ordinary law courts, in cases of disputed "settlement." In other words, the adjustment of these differences between parishes should be undertaken by the Board of Supervision.

Not the least irritating of parochial burdens is the assessment imposed on heritors of the parish—the oldest parochial organisation—for the maintenance of the Established Church and manse. When new buildings are required, and Presbyteries have in certain circumstances the power of enforcing these on heritors, the tax is heavy and very unpopular. Particularly aggravating is it to feuars, who may be—indeed, many are—dissenters—members of other Churches, and have little or no sympathy with the continuance of the connection between Church and State, and feel quite indignant accordingly when called upon to contribute to the maintenance of the parish church and manse.

The education rate, heavy as it is, is paid more cheerfully by most people than are the church rates. The establishment of what is termed "free education," has advocates in Scotland. One or two of my correspondents support free education up to a certain standard. Primary education they would provide at the expense of the ratepayers or the State, as in America, for all children, charging fees from the middle and advanced classes.* I do not at present advocate such a change in our educational machinery. The time may not be so far distant as some people imagine when all that my friends hint at will come to pass; but there certainly is nothing like a general feeling as yet in Scotland, in favour of "free education." I am not inclined to think that that system, though we had it to-morrow, would prove of unmixed benefit. It is difficult to convince the average Scotchman that any other party should share with the well-to-do citizen the expense and the duty of furnishing the latter's family with a good education. The State and the ratepayers have already enough—many think more

than enough—to contribute to education. Reasonable fees, therefore, should be exacted from all parents who are able to pay them. That is the present system, and I cannot, meantime, see my way to recommend a further approach to what is known as “free education.” The educational facilities in Scotland are not just now ample. There is, as previously observed, a want of middle-class schools for secondary education at different centres throughout the rural districts, which would act as stepping-stones between the primary or existing schools, and the universities.

GENERAL.

From what precedes, it will be gathered that the system of unions for poor law and sanitary purposes which obtains in England and Ireland does not extend to Scotland. The area for rating in Scotland for the heavier of the taxes is the parish. In the preface to the valuable work already quoted, Messrs. Henry Goudy and W. C. Smith, Advocates, Edinburgh, express their conviction “that although no very practical suggestions have as yet been made upon the subject, there is much to be done in Scotland in the way of simplifying areas and consolidating authorities; and that a County Board, constituted by a graded representation of parishes, and acting by departmental committees, would be a most valuable reform.” I have no doubt it would, but, as before explained, I can only support the formation of County Boards embracing representatives from the different classes of ratepayers, on condition that the county assessments, at present levied on owners only, be shared by occupiers also. The so-called county rates are comparatively so light, that supposing they were levied, as I recommend most of the taxes, on income, tenant-farmers assessed on one-third of their rental would not have quite an additional penny per £ to bear. That is not such a heavy burden that it would be likely to stand in the way of a valuable county reform, if the public had made up their

minds for County representative Boards, somewhat on the road trustee and board principle.

If occupiers are ready to bear a fair proportion of the county rates, which are not alarmingly heavy, I am not aware of any serious objection to the institution of periodically elected County representative Boards; and they are recommended by many public men, are favoured by others, but have not been supported by all my correspondents. The County Boards, if they are recommended by Government—and it is believed there are in the present Government leanings that way—might undertake the management of more matters than presently devolve on the Commissioners of Supply. Possibly road business could be merged with the other county administered affairs; and some people are in favour of rating for poor law, if not also educational purposes, according to the county area. For many years there has been a tendency among the labouring and poorer classes to drift into towns and populous centres. Thickly-populated parishes have, therefore, a much heavier poor-rate than have many rural districts. It is consequently urged by those in towns that the poor law rate should be uniform over a county. If that were the rating area, the Board of Management would require to be a county one, with a representative from each parish. In rural parishes there is a disinclination to very materially disturb the parish management of poor law, sanitary, and educational affairs. Efficiency and economy, it is believed by many people, are better attended to locally in parishes than would be likely to be the case under county administration. Be this as it may, I hardly think the public mind in Scotland is yet quite matured on the question of County representative Boards. If roads, poor law, and the county business, presently necessitating an assessment on heritors, could be concentrated in one popularly elected County Board, a considerable saving in management might be the result. Local knowledge, however, of the different questions coming before the Board could not be available to

the same extent with county as with parish administration. That objection, if it can be termed such, should by-and-bye be overcome.

One drawback to the transference of much of the business now conducted parochially to county organisations, is the unpopularity in Scotland of what is termed centralisation. Central board management is viewed in districts and parishes generally with disfavour. The more extensive control local people can get of their own affairs, and the business of the district, the better pleased the inhabitants seem to be. If the existence of this feeling points to the retention of most of the business in local hands, it also signifies the continuation of the system of each district or parish bearing the bulk of its own burdens. Many more claims there can hardly be on the national purse if local management is to be maintained; and rather than forfeit the latter the more sensible of the rate-payers appear to have made up their minds to local rating, provided, however, certain inequalities in the incidence and basis of taxation, already referred to, are removed.

While I favour, and so do many gentlemen with whom I have conversed on the subject, the extension of the rating and administration areas where at all practicable, and support the proposal to establish popularly elected County Boards, provided the county rates are spread over the various classes of rate-payers, I should be sorry to advocate anything that would tend to impair the system of Local Government. It may have some disadvantages, but its undoubted benefits predominate. At the various local Boards men are trained to financial and administrative work, who afterwards become useful members of the legislature. Moreover, the fact that leading members of the different communities are charged with the conduct of the affairs of those communities, gives them a deep interest, not only in what more particularly concerns a certain town or district, but also in the general business of the country. People who have had experience of local business, and are in the

habit of discharging responsible duties to their fellow-men, are calculated to take a more sympathetic and enlightened view of national affairs, than they might otherwise be able or inclined to do. It is conducive to a country's weal to have qualified men in the different walks of life taxed with the discharge of certain duties to themselves and their countrymen. Trust of this nature serves to deepen one's interest in his country and its business, and affords opportunity for the cultivation and development of faculties which otherwise might lie latent, and often prove of great service in the administration of national affairs.

Equally emphatic is the feeling in Scotland against the removal of much more of the local burdens to the national purse. This, in my humble opinion, illustrates the good sense of the people. Those who advocate the transference of one tax after another from local to national resources seem to labour under the belief that by such a change they will obtain relief to their pockets corresponding to the amount of the taxation handed over. That, however, is a delusion. Forgotten it ought not to be that the public Treasury has not an unlimited supply of funds. It has already sufficient claims on it to strain its resources considerably. Clear almost as daylight should it be that the less the people of this great country pay in the shape of local rates, the more they will have to contribute in some form or other to the Imperial funds. Looked at broadly, it thus appears immaterial what taxes are levied, locally or imperially, provided that the basis of assessment is just and equitable as between the various classes of the community. Considerable improvements in the latter respect, as already indicated, are necessary, but much alteration of the former character is nothing like generally demanded in Scotland.

Very few, indeed, suggest a much further drain on the national funds, in aid or relief of local contributions. On the contrary, "grants in aid" from the imperial purse are disapproved of by a considerable section of the population, including several

of my correspondents. It is contended by Sir George Balfour, M.P., and many others, that Parliamentary grants are not, as a rule, conducive to economy, whatever may be said of efficiency. Some of the more experienced and intelligent of the gentlemen who kindly replied to my circulars substantially support this view, arguing that as Government grants "come lightly they go as light." Certain, I venture to say it is, that the expenditure by the different Parochial or County Boards of locally collected money has not been reduced to the full extent of the amount of imperial contributions. When Local Boards are administering national money it is believed they are not so economical as they would be if the whole of the disbursements were raised locally. While stating those generally entertained objections to further heavy drafts on the national exchequer for local or county purposes, I am not inclined to urge the curtailment of the present Parliamentary contributions, though some people go that length. Others recommend that some of the imperial taxes, such as inhabited house duty, gun tax, dog tax, &c., should be retained in the county, and applied to the relief of the poor, and for educational purposes. Perhaps they should. More stress, however, I am disposed to lay on the abolition of rates such as the gun and dog taxes, as affecting tenant-farmers. These do not yield a very large revenue, and in so far as they are in a measure taxes on the stock and tools-in-trade of the farmer, they are in principle unsound, and in practice vexatious. Shepherds' dogs and farmers' guns, when used by the tenants themselves, have, to be sure, been exempted in recent years, but the farmer should not have to take out a license to place a gun in the hands of any of his sons or servants for use on the holding in the defence of valuable crops. The gun tax on the other classes of the community is not so objectionable. It has tended to diminish the reckless use of firearms. Then, on dogs kept solely for pleasure, I think the tax should not only be continued but increased in amount. In towns especially the large number of dogs that

lounge about are a nuisance, and often a source of danger to life and property, which an increased tax would mitigate, if not remove.

I am afraid that the owner of realised property—of land, of houses, or of accumulated funds in whatever manner invested—will not find much comfort or satisfaction in the foregoing views and recommendations. Regret that who may, I cannot get over the conviction that these should of all subjects be the fittest to bear taxation. Those who possess landed or house property would be considerably relieved by having poor law and educational rates extended to money invested in stocks or deposited in the bank, but the gain in this way would be partially affected by the extra charge on realised property, or accumulated capital, which the lower rate per £ recommended on salaries and other perishable incomes would necessitate. I hope I have in a former page said enough to convince readers that there is an all-important difference in the stability of the capital represented by land, houses, or money otherwise invested, and that of salaries or other incomes solely dependent on the life of the individuals for the time being in possession. According, however, to my scheme of taxation reform, the salaried men would not derive so much benefit as the suggested lower rate per £ on income would represent. If the poor law and education rates, and perhaps some others, were levied, as I think they should be, on income instead of rental, the salaried man would be rated on a larger amount than at present, but he would pay less per £ in proportion to the others, than he now does. The adoption of the basis of taxation I have suggested, viewed generally, would relieve smaller householders and also agricultural tenants somewhat. Owners of house and landed property would not be so very much affected by the changes, except in so far as relates to the taxing of woodlands, forests, and shootings of the latter. Wealthy capitalists, whose means are chiefly invested in shares, stocks, or banks, would have to contribute a good deal more

than they have hitherto done to the maintenance of local and county, if not also national institutions. The rent basis to occupiers is decidedly unfair. To owners it is fair either in town or country, because to them rent is income, but with occupiers the rent in towns is usually below income, and in the country far above it. When a farmer is assessed on his rent he is taxed on the expense of his business, and not, as should be the case, on his income from that business.

In conclusion, my views and recommendations may be summarised as follows :—

1. That the double sheriffship be abolished.
2. That the entire expense connected with the militia should be transferred from Commissioners of Supply to Government.
3. That heritors under £100 of yearly value, should have the right of electing a few of their number to act as Commissioners of Supply, the number so elected to depend on the number of small proprietors in a county not at present represented at the county meetings.
4. That the jurisdiction of the Sheriff Courts should be considerably extended, more especially in civil cases.
5. That the inhabitants of a district should have a voice in the determination of the number of houses in that district which shall be licensed for the sale of excisable liquors.
6. That the court of appeal in counties under the Lands Valuation Act should be recast, so that it may either represent in fair proportions the various classes concerned in the valuation roll or be in the hands of the Sheriff.
7. That forests, shootings, woods, mansions, and policy parks retained in landowners' hands, should, as previously described, be valued and assessed at a fairly estimated letting value.
8. That with a view to some amendments, the attention of the legislature and the county and burgh authorities should be directed to the present unsatisfactory state of the jury laws and customs, and the Fiars striking procedure.

9. That small burghs should for police purposes unite with counties, and that in the detection and suppression of crime criminal officers should have power to follow suspected parties into neighbouring or other police districts without a "warrant," and further, that police superannuation should forthwith be provided for Scotland.

10. That County representative Boards should be established, only on condition that county taxes are paid in fair proportion by the different classes claiming representation at those Boards.

11. That the right enjoyed by Deans of Guild and the Conveners of incorporated Trades to a seat at the Town Councils of several of the Scotch cities is inconsistent with the spirit of the age and the constitution of Town Councils, and should, therefore, cease.

12. That in the larger towns the magistrates should be relieved of much of the judicial work by the appointment of Stipendiary Magistrates.

13. That the property qualification of members of Parochial Boards without election be raised to at least £100; that the larger rented tenants should also sit without election if proprietors are to do so; that the kirk sessions' membership contribution to the Board be abolished, and that of the burgh magistrates reduced, if not abolished; that the number of elected members should be largely increased, and the elections take place triennially instead of annually.

14. That a classification of the assessable subjects should take place in every mixed parish, so long, at least, as the basis of taxation is rental; that abatements for maintenance be abolished, as also the exemption of Established Church glebes and manse from local rates.

15. That the propriety of having the Poor Law Boards entirely constituted, like School Boards, by popular election, deserves favourable consideration, and so also does the extension of the rating area by the union of parishes.

16. That Established clergymen be eligible as members of School Boards only on condition that they pay taxes; that secondary education in rural districts demands attention.

17. That when in future new taxes are imposed by the legislature, they should fall during existing contracts of tenancy on proprietors only.

18. That further relief on an extensive scale to local rate-payers by Government grants is in the meantime uncalled-for, and at best of doubtful advantage.

19. That centralisation in management, which, as a rule, accompanies in a greater or less degree heavy parliamentary subsidies, is unpopular in Scotland; that "grants in aid" are believed to encourage extravagance in local expenditure.

20. That the income-tax should be graded in its incidence according to the stability or otherwise of the capital which yields the income that is taxed.

21. That there should be a graded system of levying taxes on the different sizes of householders for city and local purposes, with a view to lighten somewhat the burdens on the poorer and smaller rentpayers.

22. That an earnest endeavour should be made to remove the basis of taxation for at least poor law and education purposes from rental to "means and substance," or, in other words, income.

23. That there should be a public audit of accounts of all Boards administering the funds of ratepayers.

24. That irritating taxes on the tools or stock-in-trade of the tenant farmer should be abolished.

25. That taxation and representation should go hand in hand.

26. That with the readjustment of the basis of local taxation on something like the lines above indicated, local government and local rating possess advantages which suggest their continuance to the minds of the great majority of thinking Scotchmen.

VIII.

LOCAL TAXATION IN ENGLAND AND WALES.

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No branch of the question of Local Government is so deeply interesting as that relating to the burden and incidence of taxation. It affects directly every ratepayer, and but for that the subject of Local Government would be one which would not call for any special or urgent consideration. Theoretically, of course, it would be desirable, if we had any Local Government at all, that we should devise a scheme at once simple and representative. But the increasing burden of taxation, and the sense of injustice which is extensively felt—and not altogether without reason—by certain classes of the community, that they have to bear an undue share of this taxation, are matters which closely affect those upon whom the burden is thrown, and bring the whole question at once within the range of practical statesmanship.

It is but a mere truism to assert that the existing state of things is not very creditable to our legislative capacity. England is looked upon as the cradle and the home of local self-government, and while we are too ready to make a boast of this, the fact remains that our system of Local Government is anything but perfect, and scarcely better than a muddle from beginning to end. Chaos alone describes the present condition of local affairs. Complications exist where there should be uniformity. Districts overlap and interlace one another, without order or reason. The burdens are imposed by diverse authorities; the duty of collecting is entrusted to a multitude of officials; while the administration of affairs and the expenditure

of the money is entirely beyond the control of the authority which imposes the burden. The result of this confusion is that persons are unequally taxed, and that the ratepayer, puzzled by the multitude of taxes imposed upon him by so many authorities, is practically helpless, and incapable of taking an intelligent interest and exercising his due influence in the administration of the funds to which he has to contribute. Again, unfair distinctions are made between different classes of property : while one class of property is unduly taxed, another escapes almost with total immunity. Owners of property also frequently escape liability in cases where it would only be equitable to make them contribute ; and, on the other hand, occupiers are often burdened with rates which are expended mainly, if not solely, as is often the case, to benefit the owner. These are some of the more glaring defects of our system of Local Government, or, to speak more correctly, they are defects which arise from the absence of a regular and comprehensive system. Our local self-government is not altogether unlike old country mansions which are here and there to be met with, where successive owners have added to and altered the original structure without regard to symmetry or style, each studying his own immediate requirements, and endeavouring to do that in the least inconvenient manner. So it is with local affairs ; as new wants have to be met, fresh burdens have been imposed, and this has been done too frequently after a hap-hazard fashion, and in a manner inconsistent with simplicity or economy of administration.

While, fortunately, in regard to some matters, and notably the relief of the poor, the burden of local taxation is substantially decreasing, and the condition of the country may be considered as proportionately improving, yet the total burden of local taxation is increasing at an alarming rate. This vast increase is mainly due to the operation of recent Acts of Parliament—such as the Public Health Act—passed for the most laudable purposes, and suggested by the best of motives, for

sanitary and other purposes connected with the security and improvement of the public health, which had been left too long undone, and the necessity for which it is impossible to deny. Enormous expenditure has taken place within the last few years. A great portion of this has been expended upon constructive works, which have increased the value of property; and with regard to this kind of outlay it should be remembered that the sanitary authorities throughout the country are but at the beginning of their work, so that in this respect, at all events, we may for years expect to see increasing burdens cast upon the ratepayers. On the other hand, judging from the better light in which the relief of the poor is now administered, and its attendant economy, we may naturally expect to see some decrease of a burden which, although essential, is utterly unremunerative. Distinguishing what may be termed "non-remunerative" from "remunerative" taxation, the latest returns made to the Local Government Board show that while "non-remunerative" local expenditure has increased but 8 per cent. during the past ten years—that is, from £15,455,654 in 1871 to £16,684,640 in 1880—the increase upon "remunerative" expenditure shows during the same period the very large increase of nearly 132 per cent. : viz., from £14,492,376 in 1871, to £33,568,367 in 1880. The following table gives the outlay for each of the ten years, 1871–80:—

Year.	Non-remunerative Outlay.	Remunerative Outlay.	Total Expenditure.
	£	£	£
1871	15,455,654	14,492,376	29,948,030
1872	16,198,096	14,987,375	31,185,471
1873	15,987,265	16,677,690	32,664,955
1874	16,173,873	20,197,226	36,371,099
1875	15,674,606	25,031,646	40,706,342
1876	15,878,850	27,466,341	43,345,191
1877	17,539,290	30,866,625	48,405,915
1878	16,341,772	32,986,874	49,328,646
1879	17,495,062	34,680,846	52,175,908
1880	16,684,640	33,568,367	50,253,007

The total expenditure in the preceding table represents considerably more than was raised by local taxation. For instance, out of the total expenditure for 1880 the amount raised by taxation amounted to no more than £31,043,100, the rest representing loans obtained during the year by the local authorities, either from the Public Works Loan Commissioners or borrowed under the provisions of local Acts in the open market, and a sum of £2,116,779 granted by the Treasury in order to ease the local rates. The said sum of £31,043,100 was thus made up:—

1. Levied by rates on rateable property	£25,926,943
2. Levied by tolls, dues, and rents on traffic	4,678,211
3. Levied by duties on consumable articles by City of London Corporation	437,946
	<u>£31,043,100</u>

A further analysis of the expenditure for 1880 gives the following results:—

RATE.	Total Receipts (including Loans).	Whereof raised by Local Taxation.	Total Expenditure.
	£	£	£
Poor rate	9,110,180	7,608,690	8,667,137
County and rural police rate...	3,116,347	1,667,811	2,886,599
Borough and town police rate	3,003,306	1,242,518	2,843,926
Metropolitan police rate ...	1,136,686	537,648	1,149,024
City of London police rate .	92,212	61,937	98,347
City of London tolls, dues, and rents	549,538	296,430	532,353
Borough tolls, dues, and rents	507,254	507,254	507,254

The foregoing may be classed—as they are, in fact, in the Local Government Board returns—as local taxation of a non-remunerative character, giving a total of receipts (including loans) of £17,515,523—of which £11,922,288 was raised by local taxation—with a total expenditure of £16,684,640. The remainder, being “remunerative” taxation, is thus accounted for:—

IMPORT.	Total Receipts (including Loans).	Whereof was levied by Local Taxation.	Total Expenditure.
	£	£	£
Highway rates	1,833,460	1,788,828	1,813,294
Metropolitan local manage- ment rates	2,549,837	1,796,661	2,311,309
Metropolitan consolidated rates... ..	3,201,013	554,448	3,096,569
Metropolitan Board of Works (fees, &c.)	75,670	75,670	75,670
City of London ward rates ...	5,217	5,217	5,644
Urban sanitary rates	18,507,260	8,673,750	16,761,094
Rural sanitary rates	498,216	199,939	498,033
Port sanitary rates	8,473	[2,325]	9,009
School Board rates and fees ..	3,694,605	1,820,034	3,694,848
School attendance committee Vaccination expenses (poor rate)... ..	62,276	62,276	62,276
Registration of births, deaths, and marriages	86,879	86,879	86,879
Lighting and watching rates...	92,881	92,881	92,881
Sewers rates	36,916	36,190	38,925
Drainage and embankment rates... ..	59,850	52,932	58,096
Burial Board rates and fees ...	315,755	205,628	296,917
Church rates	406,504	267,730	503,243
Turnpike tolls	14,809	13,507	14,057
Bridge and ferry tolls	319,300	294,700	341,200
Market and fair tolls	62,951	61,849	52,558
City of London improvements	30,968	26,022	22,096
Light dues	5,603	1,711	2,186
Pilot dues	394,749	386,727	341,745
Harbour dues... ..	356,554	354,396	356,155
Duties levied by City of London	3,369,361	1,834,891	2,558,244
	438,446	437,946	475,439
Total	36,425,228	19,120,812	33,568,367

By far the largest items of local taxation are those relating to the relief of the poor, and to sanitary purposes under the Public Health Acts and other Acts for the improvement of towns. With regard to the former, there is, as has been already stated, a tendency towards a steady decrease in the burden; and although during the last four years, owing probably to the depression in trade and agriculture, there has been a slight

increase in the amount of the relief granted and in the number of paupers, yet the period extending over the last ten years shows a marked and appreciable diminution.

In 1871, when the census showed the population of England to be 22,712,266, the relief of the poor cost £7,886,724, which was tantamount to a rate of 6s. 11½d. per head on the population. In 1872, with a corrected population as estimated by the Registrar-General, it cost 6s. 11½d. per head. Gradually, and every year subsequently, until 1876, when the amount expended on the relief of the poor was £7,400,034, and the rate per head was 6s. 0½d., there was a steady tendency towards decrease. The next year the rate per head rose to 6s. 2½d.; in 1879 it was 6s. 3½d.; and for the year 1880 it amounted to 6s. 4d. per head on the population. Yet, although the amount actually expended has slightly increased during the last four years, when the period of ten years is considered there is a very substantial diminution—viz., from 6s. 11½d. to 6s. 4d. per head. Another way of proving the decrease in the burden is by estimating the poundage upon the rateable value of the property upon which the rate is levied. On the rateable value of the property chargeable with the poor rate in 1871 the rate in the £ was 1s. 5½d. In 1880, when the rateable value had increased from £106,000,000 to £133,769,875, the poor rate for the actual relief of the poor was covered by 1s. 2¼d. in the £. Further, it is shown that the relief of the poor is steadily growing less onerous from the diminution in the number of paupers during the same period of ten years, and this, undoubtedly, is the most satisfactory aspect of the case. In 1871 the total number of paupers amounted to 1,037,360, which is equivalent to 46 paupers per 1,000 of the population of England and Wales, while in 1880 the number of paupers was only 808,030, or 32 per 1,000 of the population. It is true with regard to the number of paupers, as it is with the expenditure, that during the four years 1877–80 there has been a slight increase; but the increase has chiefly been in the

number of paupers relieved in the workhouses. Out-door relief appears now to be more carefully and sensibly administered than was at one time the case, and this has effected during the ten years a very large diminution in the number of persons so relieved. In 1871, 880,930 persons were given out-door relief, while in 1880 the number had decreased to 627,213, a difference of no less than 253,717, very considerably in excess of one-fourth—a fact pregnant with good augury for the future, for nothing could be more calculated to pauperise the poorer classes than the ill-advised and ready manner with which out-door relief used to be granted, as it were, in aid of scanty earnings.

With regard to the other large item of local taxation—viz., the impost for urban sanitary purposes and towns improvement, including the rates of the metropolis—it is impossible to take so cheerful a view of matters. The recent Acts relating to Public Health, the Artisans Dwellings Acts, and other measures of a somewhat similar kind, have imposed duties upon the sanitary authorities of towns, and even of rural districts, which will involve enormous outlay of capital and consequent increase of taxation, and which must, for a number of years at all events, continue to add to the burdens of the urban rate-payers. In order to enable these great undertakings to be carried out, the local authorities are empowered to borrow money upon the security of their rates, either in the open market or under certain conditions from the Treasury through the medium of the Board of Public Works Loan Commissioners. The state of indebtedness thus produced is positively alarming ; for although the repayment of the loans is distributed over a number of years—in many instances over periods much too long—the burden is becoming already very heavy, and unless some restraint is put upon these borrowing powers it is calculated to bring many localities into pecuniary difficulties from which they will be only able to extricate themselves by great sacrifices. We propose to revert to this state of indebted-

ness later on. Suffice it here to say that at the end of March, 1880, the loans outstanding amounted to £137,096,607, of which £107,003,378 were on the security chiefly of rates, and the remainder secured on tolls, dues, and rents. By this time there is every reason to think that the very large sum of £150,000,000 does not cover the amount of this local indebtedness.

Very considerable increase in taxation has recently been occasioned also by the operation of the Elementary Education Acts. The Act of 1870 empowered School Boards to borrow from the Public Works Loan Commissioners such sums of money as would be necessary for the erection of school premises, on the security of the school fund or local rate, which loans were to be repayable within fifty years. The amount borrowed thus exceeds twelve millions sterling. For the purposes of the Education Acts the parish is the local area, except in boroughs, where it is the borough. The school rate in all districts other than municipal boroughs is levied as a part of the poor rate, and in municipal boroughs it is levied as part of the borough rate. For the year 1878-79 the total sum levied for School Board purposes by means of local taxation was no less a sum than £1,675,948, and for the year 1879-80 the total raised by local taxation was £1,820,000. Out of this sum £571,626 was paid out of the money levied by means of the poor rate. As the Education Act comes to be more generally enforced, this expenditure must of necessity increase. Doubtless the greatest part of the expenditure necessary for the erection of school buildings has been already incurred: this is more especially the case in the large towns, where the authorities have, as a rule, shown a zeal in carrying out the objects of the Acts. For some years to come, however, we cannot expect any diminution in the amount required for this purpose.

In discussing any scheme of reform of local taxation, it is necessary in the first place that we clearly understand the present state of affairs, that we should be acquainted with the

nature and objects of the imposts, and with the authorities which impose the burden, as well as with the authorities which expend the amount levied. We have already stated that there is a complete absence of either system or uniformity.

First of all must be considered the variety of local rates which are leviable. Some of the rates have the parish as the district or area for which they are leviable ; others are levied for aggregate districts, such as the county or borough.

Of the rates which are levied parochially, by far the most important is the poor rate. Originally intended merely for the relief of the poor, many other matters are now provided for out of it. At its establishment, and down to quite recently, it was levied within the parish by the parishioners through their own appointed overseers, and it had solely to bear the burden of their own poor. The making of the poor rate still continues to be vested in the parochial overseers, but now, to all intents and purposes, the overseers are merely bound to provide for what is required of them by the authorities of the Union. They have no alternative but to obey the orders of the guardians, and to contribute the sum demanded of them. The establishment of a Union Common Fund has extinguished the isolation of the parish, and especially of late, since the whole cost of poor relief, valuation, vaccination, and rural sanitary matters has to be provided for out of a Union common fund. The Union, although not possessed of direct rating powers, determines the amount of rate necessary, and calls upon the overseers to pay the amount necessary as the quota or fair proportion contributable by the parish towards the burdens of the Union. A great number of things are now provided for and collected under the poor rate which are not connected with the relief of the poor. The poor rate has been found, on the whole, the simplest mode of levying rates, and it has, therefore, been made available by Parliament for many other purposes, some of which are partly connected with poor

relief, and much of which are entirely unconnected therewith. For instance, out of a total of £14,092,102, which was the amount levied by means of the poor rate for the year ended Lady-day, 1880, while £8,015,010 was the sum expended in immediate connection with the relief of the poor, £661,119 was expended for purposes partly connected and partly unconnected with the relief of the poor (such as the cost of law proceedings, payments under the Parochial Assessment Acts, prosecution of vagrants, &c.), and no less than £5,415,973 was expended out of the poor rate for purposes unconnected with poor relief, the principal items of which were in respect of payments towards county and police rates, towards highway repairs, for rural sanitary purposes, for educational purposes, &c.

The following table gives in a summarised form the amount levied as poor rate for each year during the last ten years, and also of the amount expended in relief as distinguished from other purposes.

Years ended at Lady-day.	RECEIPTS.			EXPENDITURE.		
	'From Poor Rates ; i.e., Levy.	Receipts in Aid.	TOTAL.	Relief to the Poor only.	All other Purposes.	TOTAL.
	£	£	£	£	£	£
1871	11,610,920	510,520	12,121,440	7,886,724	4,206,017	12,092,741
1872	12,100,490	508,448	12,608,938	8,007,403	4,373,875	12,381,278
1873	12,190,600	467,343	12,657,943	7,692,169	4,734,397	12,426,566
1874	12,342,251	461,511	12,803,762	7,664,957	5,186,050	12,851,007
1875	12,483,133	711,313	13,194,446	7,488,481	5,205,727	12,694,208
1876	12,092,087	813,308	12,905,395	7,335,858	5,301,084	12,636,942
1877	12,040,046	899,128	12,948,174	7,400,034	5,598,203	12,998,237
1878	12,585,677	904,035	13,489,712	7,688,650	5,226,647	13,615,297
1879	12,913,797	957,321	13,871,118	7,829,819	5,463,305	13,693,124
1880	13,033,655	967,857	14,001,512	8,015,010	6,077,892	14,092,902

Further details of the expenditure, distinguishing the amount expended in poor relief, and for all other purposes, are given in the adjoining tables. First we give a summary of the amount expended for the relief of the poor :—

Years ended at Lady-day.	In-Maintenance.	Out-Relief.	Maintenance of Lunatics in Asylums or Licensed Houses.	Workhouse Loans Repaid, and Interest thereon.	Salaries and Rations of Officers, including the Sums repaid by Her Majesty's Treasury, and Superannuations.	Other Expenses of, or immediately connected with, Relief.	TOTAL.
	£	£	£	£	£	£	£
1871	1,524,695	3,663,970	746,113	291,284	838,268	810,013	7,886,734
1872	1,515,790	3,583,571	742,483	278,566	871,402	945,867	8,007,403
1873	1,549,400	3,279,122	780,927	272,698	893,218	914,957	7,692,169
1874	1,649,333	3,110,896	830,454	271,808	909,231	891,815	7,664,957
1875	1,577,596	2,958,670	859,073	267,337	929,723	896,196	7,488,481
1876	1,534,224	2,760,804	883,267	275,067	942,581	940,878	7,335,858
1877	1,613,757	2,616,465	911,426	285,086	972,217	1,001,746	7,400,034
1878	1,727,340	2,621,786	957,119	287,934	997,308	1,119,638	7,688,650
1879	1,720,947	2,641,558	986,050	296,533	1,023,197	1,153,308	7,829,619
1880	1,757,749	2,710,778	994,204	319,426	1,053,218	1,181,511	8,015,010

The sums disbursed in the decade as cost of legal proceedings, as well as the expenditure *partly connected* and *partly unconnected* with relief to the poor, are as follows:—

Years ended at Lady-day.	Cost of Proceedings at Law or in Equity (Parochial and Union)	Expended for Purposes <i>partly connected</i> and <i>partly unconnected</i> with Relief to the Poor.		TOTAL.
		Payments under the Parochial Assessment Act and Union Assessment Committee Acts.	All other Purposes, inclusive of Salary, Poundage, and Superannuations to Parochial Officers, Constables' Expenses, and Proceedings before Magistates.	
	£	£	£	£
1871 ...	18,079	53,998	554,383	626,460
1872 ...	26,196	54,906	568,050	649,152
1873 ...	24,068	52,408	563,138	639,614
1874 ...	25,582	55,682	536,644	617,908
1875 ...	25,429	60,178	524,966	610,573
1876 ...	27,162	85,820	537,489	650,471
1877 ...	34,805	96,265	523,225	654,295
1878 ...	34,135	66,654	544,686	645,475
1879 ...	36,301	59,421	570,645	666,367
1880 ...	27,787	56,050	577,282	661,119

And the following gives at a glance the various matters not connected with the relief of the poor which are now paid out of the poor rate.

Year.	Payments to County, Borough, and Police Rates.	Payments to Highway Boards.	To Rural Sanitary Authorities	To School Boards.	Registration Purposes.	Vaccination Fees.	Jury Lists, &c.
	£	£	£	£	£	£	£
1871	2,708,840	648,846	—	—	78,323	73,175	70,373
1872	2,798,344	658,489	—	—	79,350	112,942	75,598
1873	3,041,808	704,483	23,540	62,791	80,429	100,557	81,175
1874	3,310,416	777,141	137,954	99,314	80,558	79,111	83,648
1875	3,252,656	800,682	131,251	160,766	83,173	81,579	85,047
1876	3,228,770	822,053	107,293	232,526	92,678	82,088	85,205
1877	3,334,020	887,550	113,728	339,590	93,244	88,402	87,374
1878	3,457,952	971,241	117,298	429,139	92,744	92,275	120,525
1879	3,232,226	998,142	119,252	514,281	94,160	87,754	151,183
1880	3,410,327	990,915	109,459	571,626	92,881	86,879	153,886

From which it will be seen that although the expenditure in regard to some matters remains almost stationary, there is a very considerable increase in certain other items, and the total expenditure shows a steady annual increase. In 1871 the total of the above several charges amounted to £3,579,557, while for the year 1880 the total reached £5,415,973, or nearly two millions more. It is, however, to be observed, that the contributions towards rural sanitary and educational purposes did not begin until 1873.

The management of the public highways was until quite recently, and in many places still continues to be, a parochial matter. Every parish undertook to repair its own roads. But by the District Highway Acts of 1862 and 1864, the combination of parishes was permitted upon the order of the court of Quarter Sessions. Under the Highway Act of 1835, which still applies to parishes not included in any highway district,* the management of the highways is entrusted to a surveyor elected by the persons who have to pay the expenses of keeping up the roads. Where, however, the parish contains 5,000

inhabitants the parish vestry may elect a highway board to do the work elsewhere entrusted to the surveyors. Highway district boards have, under the Acts of 1862 and 1864, been adopted by the combination of parishes to the extent of some 400 districts, comprising an aggregate of about 8,000 parishes. For the establishment of county road boards and highway district boards, we are mainly indebted to the Rebecca Rioters of South Wales, whose rebellion in 1840-41 against the turnpike gates caused an Act to be passed in 1844, which, however, was limited to the six counties of South Wales. By that statute county road boards were established in those six counties, to which were entrusted the management of the turnpike roads, and which were empowered to supplement the reduced tolls by the imposition of a county road rate. This rate was to be levied like an ordinary county rate, but with an express provision enabling the occupier to deduct the annual amount of the rate from his rent. In 1851 an amending Act was passed, substituting in the place of single county boards several highway districts in each county, and a highway board for each district, and that Act was again further amended in 1860; but in the amending Acts the provision enabling the occupier to recoup himself by deducting the rate out of his rent was omitted. The rate was to be levied in respect of property rateable to the poor rate, and the valuation was to be ascertained in the same manner, but with this difference, that "the rate shall also extend to such woods, mines, and quarries of stone, or other hereditaments as were before the Act 5 & 6 Will. IV. usually rated to the highway rate." These South Wales Acts were taken as a model for legislation applicable to English roads, and in 1862 and 1864, with certain modifications, provisions somewhat similar were extended to England. The adoption of the Acts, however, is a permissive matter, and not in any way compulsory. They apply, in fact, only where a district is created by the Quarter Sessions on the application of five justices of the proposed

district ; and the board for such a district is composed of the justices resident within it, who are *ex-officio*, and of waywardens elected by the several parishes in numbers prescribed by the court of Quarter Sessions. Where districts are created, the expenses are partly charged upon a common fund, such as establishment expenses and "any other expenses incurred by any highway board for the common use or benefit of the several parishes," and partly upon the several parishes. Under these new Acts, in places where adopted the highway rate is not now levied separately as was the case before. With two exceptions, the highway rate is now paid out of the poor rate—a precept being sent by the highway board to the overseers, who thereupon provide for the rate to be collected. The exceptions are where the highway parish is not coterminous with the poor law parish, in which case the precept is to be sent to the waywarden, who levies a separate rate in the highway parish ; the other exception is where the rate was formerly levied upon mines and other property not rated to the poor. These Acts, as has been already remarked, were permissive. Their provisions for the creation of highway districts have not been so extensively adopted as was at first thought probable. Out of some 14,000 parishes, about 8,000 have been created into districts, the number of the highway districts being about 400 ; while the remaining 6,000 parishes act singly, and are governed by the Act of 1835. Urban highways were, by the Public Health Act of 1875, placed under the exclusive jurisdiction of the urban sanitary authority ; and, with certain exceptions therein specified, the cost of maintaining the same is chargeable on the general district rate, with three-fourths exemption for agricultural land within the urban area.

Altogether the expenditure upon highways in the year 1879-80 amounted to £1,800,000, of which, as we have already shown, £990,915 was raised as part of the poor rate, the remainder being levied either by way of a separate highway

rate or by urban authorities (excluding the metropolis), under their general district or borough rate.

Certain alterations in the management of highways were effected by the 41 & 42 Vic. c. 77, which provides, in case of highway districts to be thereafter formed, that they should be coincident in area with the rural sanitary districts—that is, the Union,—and enables the county authority where the existing highway districts are or become coincident in area with rural sanitary districts, to confer upon the rural sanitary authority of such district all the powers of a highway board under the Highway Acts, and provides that the expenses shall be paid out of the district fund. Roads disturnpiked since the 1st January, 1871, are to become main roads, and half of the cost of maintaining the same is to devolve upon the county generally; and power is conferred upon the highway authority to declare an ordinary highway to be a main road, but before this change becomes effectual it must be confirmed by the county authority within a period not exceeding six months after the making of the order by the local authority.

One of the most serious points in connection with the question of local taxation is the enormous indebtedness of local authorities, and the alarming rate at which this has been increasing in recent years. This indebtedness exists more in towns than in rural districts. There are several towns where this indebtedness amounts to three, four, five, and even six years' rateable value, while a very large number of places owe between one and three years' rateable value. In the aggregate, however, this indebtedness is not very largely in excess of the rateable value of England and Wales as assessed for the poor rate, so that there is no apprehension of anything like insolvency. Still the burden has already become very onerous in many places, and the danger is that unless something is done to restrain the borrowing zeal exhibited by many localities, posterity will be mercilessly burdened, and the prosperity of many towns will certainly suffer. The facilities with which

local authorities are enabled to borrow, coupled with their power to throw the bulk of the burden upon those who come after, tends to recklessness of expenditure and the adoption of extravagant and sometimes absurd schemes.

The following statement gives the amount of local indebtedness during the last nine years, from which it will be seen that the increase is very rapid, no less than thirteen millions having been borrowed during 1879:—

For the year 1872—3 local indebtedness was	.	£80,000,000
At the end of 1873—4 it was	.	85,500,000
„ „ 1874—5 „	.	92,820,000
„ „ 1875—6 „	.	99,654,218
„ „ 1876—7 „	.	106,302,385
„ „ 1877—8 „	.	114,683,002
„ „ 1878—9 „	.	128,486,987
„ „ 1879—80 „	.	137,096,607

These loans have been principally obtained on the security of the rates imposed and collected by the various borrowing authorities; but tolls, dues, and rents form the security for nearly one-fourth of the amount.

If we analyse the securities upon which these loans have been raised, we find that for the year 1879—80 they stood thus:—

1. Chiefly Secured on Rates	.	£107,003,378
2. On Tolls, Dues, and Rents	.	30,093,229
Total	.	137,096,607

Of which the following is a more detailed summary:—

I. Rates chiefly :

Poor Law	.	.	.	.	.	£4,975,980
County	.	.	.	.	.	2,924,915
Borough	.	.	.	.	.	6,172,887
Highway	.	.	.	.	.	49,190
Metropolitan Local Management	.	.	.	.	.	2,416,549
Metropolitan Board of Works	.	.	.	.	.	14,645,816
Urban Sanitary	.	.	.	.	.	61,679,623
Rural Sanitary	.	.	.	.	.	848,198
Sewers Commission	.	.	.	.	.	66,598
Drainage and Embankment Commission	.	.	.	.	.	1,550,510
Burial Board	.	.	.	.	.	1,682,009
School Board	.	.	.	.	.	9,937,152
Church	.	.	.	.	.	48,467

Total of loans secured on rates chiefly . 107,003,378

II. Tolls, dues, and rents chiefly :

City of London	.	.	.	.	.	5,129,800
Turnpike Trustees	.	.	.	.	.	713,164
Bridge and Ferry Commissions	.	.	.	.	.	213,072
Market and Fair Commissions	.	.	.	.	.	86,788
Harbour Commissions	.	.	.	.	.	23,950,405

Total secured on tolls, dues, &c. . 30,093,229

Grand Total . . . 137,096,607

As has been already observed, by far the largest part of these debts have been incurred by town authorities. The Metropolis (exclusive of the City) has mortgaged its rates to secure no less than £17,000,000; while the City Corporation owes a debt of over £5,000,000, secured upon tolls, dues, and rents. Including the Metropolis, and secured only upon rates, urban authorities owe close upon £90,000,000, which is nearly ten millions sterling in excess of the rateable value of the town districts themselves, as thus made up :—Metropolis, with rateable value of £27,402,509; municipal boroughs, £32,617,637; and urban districts (local boards), £20,276,125; or a total of £80,296,271. And considering that the Public Health Act, the Artisans Dwellings Act, and others of a similar character,

have only been in operation but a very few years, it is manifest that this indebtedness will grow very largely for some years to come.

Local authorities have three modes of borrowing money. They may either apply to Parliament for special local Acts ; or, for certain purposes of a more or less public nature, they may apply for loans to the Treasury through the Board of Public Works Loan Commissioners ; or, under the Local Loans Act of 1875, they can borrow in the open market for purposes similar to those for which the Public Works Loan Commissioners are authorised to advance money. The largest proportion of loans have been obtained under local Acts of Parliament, the Local Loans Act of 1875, which enables local authorities to go to the open market, has not been adopted to any very great extent, while a considerable sum of money has been lent by the Treasury through the Public Works Loan Commissioners.

The Legislature has not exercised any very great care in passing private local Acts. In fact, Parliament has shown very great readiness to confer most extensive powers to localities when promoting Bills for purposes of this kind. Loan transactions so authorised do not require the sanction of the Local Government Board, nor is there any practical control over the expenditure by any responsible department of the State. The matter is left to the local authorities themselves, without being subjected to anything like an efficient audit of accounts. One of the worst features in these private local Acts is the very long period frequently granted for repayment. In many cases sixty, seventy, and eighty years have been granted for repayment of principal and interest ; and in some instances ninety and even a hundred years has been allowed. For instance, Leicester is allowed to borrow extensively, and to charge the repayment of its loans upon the rates over a period of eighty years ; ninety years is allowed to Stockton-on-Tees ; while Rochdale has been accorded a term of one hundred years to clear off its debt ; and, worst of all, one hundred and ten years

are allowed to Halifax. Birmingham, the largest municipal debtor (after the Metropolis), is allowed eighty-five years to repay its gas loan, and ninety years to repay the money borrowed for the purchase of its water-works. This unreasonably long period for repayment is objectionable for two reasons: in the first place, it unfairly, in many instances, burdens posterity, and so cripples the future progress of the locality; and in the next place, it most certainly encourages extravagance, by giving present power to spend unaccompanied with present liability to pay. It is this latter feature, probably, more than any other, which accounts for the enormous indebtedness of local authorities. In a recent article in the *Edinburgh Review** the writer of this essay endeavoured, with more fulness than can here be allowed, to show the great evils arising from this increasing burden, and the dangers which it behoves us to be guardful against.

With regard to Government loans to local authorities, the practice originated in 1792, a time of dire distress, when trade was very depressed. Several Acts were passed authorising loans to be granted, in order to give employment to those who had been thrown out of employ. These earlier loans were granted under special Acts of Parliament. It was not until 1817 that a department of State was created for the purpose of granting loans. The Public Works Loan Commission was established under the 57 Geo. III. c. 34, since which time many statutes have been passed extending the powers of the Commissioners, and more recently modifying the constitution of the Board of Commissioners. The loan transactions made or authorised by the Commissioners have been very extensive, and, it may also be stated with perfect truth, have entailed serious losses to the State; for not only have these loans been frequently, and to a large extent, granted by the Treasury at interest which would not secure the Treasury against loss, but many bad debts have been incurred, and Parliament has

* Article X., April, 1881.

frequently been called upon to wipe out as irrecoverable large sums thus lent. The purposes for which loans have at different times been authorised to be made by the Commissioners were, amongst others, for building lunatic asylums and work-houses, for public libraries and public baths and washhouses, for constructing lighthouses, for drainage and other town improvements under the earlier Acts relating to public health, for purposes connected with the cattle plague, and for constructing and improving public harbours. At different periods special Acts of Parliament have been passed enabling loans to be granted for special purposes, such as the Thames Tunnel. The most important powers of the Commissioners, however, are under quite recent statutes—the Elementary Education Act, 1870, the Artisans Dwellings Act, and the Public Health and Sanitary Acts, 1872–75. Under these Acts very large sums have been advanced by the Commissioners, and the rush upon the Treasury was so great that in 1876 no little alarm was felt, and it was deemed necessary to take some steps which would somewhat curb the ardour of local authorities. Hence the rate of interest was altered, so that some care should be taken to secure the Treasury against loss, and the Local Loans Act was passed to encourage local bodies to go to the open market to satisfy their requirements. Prior to this the greatest portion of the Government loans bore 3 per cent. interest, a sum proved to entail considerable loss to the public Exchequer—itself a borrowing authority. Since 1879, the rate of interest required upon loans thus advanced has been fixed by a Treasury minute :

1. When the loan is repayable within 20 years, $3\frac{1}{2}$ per cent.
2. When payable between 20 and 30 years, $3\frac{3}{4}$ per cent.
3. When payable between 30 and 40 years, 4 per cent.
4. When payable at a longer period than 40 years, $4\frac{1}{2}$ per cent.

This has probably somewhat contributed to a more extensive adoption of the Local Loans Act than would have been

the case if the more easy terms of former days had been allowed to continue in force.

The total amount advanced by the Public Works Loan Commissioners, from the date they were originally appointed until March 31 last, was £46,905,741 6s. 7d. Of this, £3,347,278 9s. 9d. stands to the credit of loan services now closed. Among the objects for which the closed loans were made were colleges, collieries and mines, compensation for damage during riots, emigration, fisheries, railways, relief of parishes, South Wales turnpike trusts, Thames Tunnel, and waterworks; and in Ireland, law courts, Ulster Canal, roads, and union workhouses. The chief items were: £1,422,680, for Irish workhouses; £490,600, for railways in England; £303,700, for collieries and mines; £250,500, for the Thames Tunnel. The losses on these amount to quite an astounding figure—no less than £1,732,630 have had to be remitted; viz. in respect of Irish workhouses, £1,370,534; the Ulster Canal, £120,000; the Thames Tunnel, £150,500, &c.

The following shows the exact amounts advanced on current and unclosed loan services up to the end of March last:—

Great Britain.

Artisans and Labourers Dwellings Improvement (England)	£1,414,979
Artisans and Labourers Dwellings Improvement (Scotland)	115,000
Baths and Washhouses	81,846
Bridges and Ferries	352,290
Burial Boards.	887,092
Canals, Rivers, and Drainage	1,735,600
Cattle Diseases Prevention Act, 1866	290,000
Churches and Parochial Chapels	440,218
Harbours, Docks, and Piers	779,500
Improvement of Cities and Towns, and Battersea Park	917,100
Labouring Classes Dwellings Act, 1866-67	513,741
Law Courts, Gaols, and other Public Buildings	826,436
Local Boards, &c.	1,209,911

Great Britain—continued.

Lunatic Asylums	£ 418,901
Police Commissioners, Scotland	33,755
Portpatrick Railway Company	141,141
Prisons, England	82,790
Prisons, Scotland	1,625
Public Works (Manufacturing Districts) Act, 1863-64	1,759,015
Roads	666,270
Sanitary Loans (England)	6,592,694
Sanitary Loans (Scotland)	602,334
School Boards (England)	11,255,374
School Boards (Scotland)	2,496,970
Workhouses	3,946,758

Ireland.

Belfast and County Down Railway Company	164,804
Burial Boards	18,678
Harbours	40,850
Railways	2,686,550
Railway Companies (Ireland) Temporary Ad- vances Act, 1866	159,356
Sewage Utilisation	11,035
Waterworks	479,000
Workhouse	2,000
Harbours and Passing Tolls, &c. Act, 1861	2,434,849

This system of Government loans, although necessary doubtless for purposes of paramount importance, such as for educational and sanitary purposes, has resulted in great loss to the State, and the public revenue has frequently had to bear the loss, and pay off debts incurred by localities, thus throwing upon the country at large a burden from which only a particular locality had derived any advantage. Here also the long term of fifty years has often been granted for repayment. Where works done with money thus borrowed are of a permanent character and essentially necessary, it is, perhaps, only right that the burden should be apportioned so as to be borne by all who are likely to derive benefit from the expenditure. But, generally speaking, it is a sound maxim that we should pay

as we go on—that we should involve posterity as little as possible. On the other hand, however, so long as the incidence of taxation remains as it is, and the occupiers are called upon to pay the rates without being able to ask the owners to contribute, there are strong objections to requiring repayment of the principal and interest of these loans within short periods. In a discussion in 1875 on the Public Works Loans Bill, Mr. Fawcett very tersely stated these objections, and how peculiarly unjust was the system of throwing every shilling of capital and interest of loans for public works upon occupiers and not upon owners.

“He would take the Artisans Dwellings Bill as an illustration of his proposition. The Home Secretary (Mr. Cross) said that although the Bill would in the first instance involve a considerable charge in order to carry it into execution, yet the ratepayers would ultimately be remunerated and compensated even in a pecuniary sense. Admitting that statement to be truly accurate, what did it amount to? Supposing £600,000 were required to be raised in order to provide dwellings for the working classes, it must be borrowed on the principle that the whole of the money, principal and interest, should be repaid in twenty-one years. To do that it would be necessary to impose a shilling rate, the result being that at the end of that term the municipality would, according to the supposition of the Home Secretary, find itself in possession of a property worth £800,000. But every shilling of the additional rate would have been paid by the occupiers, while not a farthing would have been contributed by the owners of the buildings, or by the owners of the land on which they stood. If, then, the occupiers had given to the municipality a property worth £800,000, the rates would be reduced; if the rates were reduced, rents would be raised; and it came to this—that the occupier of a house would be rated in order to enable the owner ultimately to put the money into his own pocket in the form of increased rent. It was difficult to imagine anything

which involved a greater infringement of the principles of financial justice. There could be no doubt that if, for the sake of effecting any improvement, money was borrowed and a new rate imposed to pay the principal and interest of the loan, every shilling of the rate would be paid by the occupiers as distinguished from the owners of farms, houses, and business premises."

Later on we propose further discussing the incidence of local taxation.

With regard to the assessment of property for purposes of local taxation, it is most desirable that there should be but one uniform assessment roll upon which all local rates should be levied. The expediency of this is now admitted. There is no possible reason why there should be a different assessment of the same property for different rates. Nothing can well be more absurd, that for the purpose of taxation the same description of property should be valued by three different authorities upon three different principles. Indeed, it would be a most desirable reform if one basis were established upon which all imperial as well as local taxes should be levied. Once it is finally settled what burdens should be borne by localities, and paid by means of local taxation, and the property to be taxed has been clearly defined, the necessity for a uniform assessment roll will become absolute. As to the basis upon which the various local rates are now levied, there is much variety in this respect. Not only is the same property taxed in different proportions, and with distinct exemptions, for different rates, but different assessment or value is put upon it for the purposes of different rates; and the duty of assessing or valuing the taxable property is entrusted to various bodies, who act independently of one another.

In Ireland there is but one valuation or assessment roll upon which all local rates are levied. This was secured many years ago by the tenement valuation commenced by Sir

Richard Griffiths, and now called after his name ; a valuation which has been brought of late very prominently before the public.

So, again, in Scotland there is a greater uniformity of assessment. In Scotland the assessment is made by an assessor appointed by the Commissioners of Supply, who generally entrust the work to an inland revenue officer, in which case the assessment becomes conclusive for purposes of income tax as well as for the purposes of local rates. This assessment is made every year, and the general practice is for the assessors to avail themselves, more especially in towns, of the services of the Government surveyor.

Some attempts have been made to secure this advantage of one assessment for all purposes for England. A Bill was introduced in 1867 having for its object the establishment of such uniform valuation, but the Bill suffered the fate of many other attempts at legislation upon the various branches of this important subject of Local Government, and failed to become law. The next year a Select Committee, which was appointed to inquire into the poor rate assessment, strongly urged in their report the necessity for some such measure ; and they even went farther, and not merely recommended one assessment for all purposes, but that there should be levied one consolidated rate for all local purposes, and that "a demand note should be left with each ratepayer on the rate being made, stating the amount of the requisitions, the rate in the pound for each purpose, and the period for which the rate is made, the rateable value of the premises and the amount of the rate thereon, and of each payment where payable by instalments."

The Union Assessment Committee Act of 1863 effected very considerable improvement in the assessment of property rateable to the relief of the poor. That Act was passed to secure to every Poor Law Union comprised of two or more parishes an assessment of property which should be uniform

for the whole area of the Union. Before that each parish made its own assessment, and gross inequalities existed, which became very unfair when the provisions of the Union Chargeability Act came to be applied. The principle of the Union Assessment Committee Act should be so extended that at all events the union area should be made into a county area ; but that would, after all, be but a tinkering of the matter, and the only true and just course would be to establish one uniform assessment for the entire country, upon which all rates for local purposes should be levied. If the Union Assessment Committees are to be retained, they should be vested with the power and clothed with the duty which now devolve upon the parish overseers, that is, the assessment of rateable property should be made by them and not parochially by the overseers, and the County Board should be the tribunal to which appeals, as between the various unions within the county, should be made. In London this kind of uniformity was established by the Valuation Act of 1869, which accomplished, as between the various metropolitan unions, an equitable assessment for the purpose of the Metropolitan Common Poor Fund.

During the last ten years there has been a very large increase in the valuation of property for rating purposes throughout England: no less than an increase of £34,000,000 in gross estimated rental and £29,000,000 in rateable value. Whether this increase shows the real increase in value of the property assessed, or whether it is attributable to the better and more careful assessment brought about by the Assessment Acts, it is not easy to state. In towns, and notably in the metropolis, property has increased enormously in value; and so it has in some rural districts, especially those contiguous to great centres of industry and population.

The following table will show the valuation for the ten years, 1870-79, of all property rated to the poor rate throughout England :—

Year.	Gross Estimated Rental.	Rateable Value.
	£	£
1870	123,365,847	104,405,304
1871	126,473,924	107,398,242
1872	129,038,976	109,447,111
1873	132,571,829	112,392,362
1874	136,408,462	115,646,631
1875	140,524,319	119,079,589
1876	146,989,979	124,587,474
1877	150,980,679	127,948,380
1878	154,606,467	131,021,019
1879	157,968,723	133,769,875

Thus showing a steady annual increase of between three and three and a-half millions. In the statement for the year 1876 it will be seen that there is an increase of value of about a million and a-half in excess of the usual annual increase. This was occasioned by the operation of the Rating Act, 1874, which made metal mines, woods, and rights of sporting assessable for the poor rate. The property thus made rateable was valued in 1875-76, at £1,560,680 gross estimated rental, and £1,432,904 rateable value.

The most marked increase in the valuation of rateable property has taken place in the metropolis since the passing of the Valuation Act of 1869. This is not solely due to the vast building operations of the last twelve years; but a considerable proportion of it is due to the operation of the said Act. For instance, many of the wealthiest parishes of the metropolis, where pauperism was almost absent, were greatly undervalued, whilst the burden upon the poorer districts, where pauperism flourished, was very heavy, and both assessments and rates were of necessity high. When the wealthy parishes were made to contribute towards the relief of the poorer parishes, and a truer assessment of property in the metropolis was effected, the rise of the valuation of property in such parishes as St. George's, Hanover Square, which hitherto had been much

undervalued, has been very great. In 1865 the valuation of the entire metropolis amounted to only some £14,000,000. The effect of the Act of 1869 became manifest during the very first year of its operation, and with its quinquennial re-assessment the addition to the value of metropolitan property is very great.

The following is a table of the assessment of metropolitan property to the poor rate during the past ten years :

Year	Gross Estimated Rental	Rateable Value.	Increase of Gross Estimated Rental	Increase of Rateable Value
	£	£	£	£
1870	22,142,706	18,187,693	—	—
1871	24,103,083	19,830,051	1,960,377	1,642,358
1872	24,388,000	20,053,137	284,917	223,086
1873	24,756,711	20,349,210	368,711	296,073
1874	25,148,033	20,672,765	391,322	323,555
1875	25,574,366	21,019,507	426,333	346,742
1876	27,602,649	22,763,087	2,028,283	1,743,580
1877	28,464,833	23,444,876	862,184	681,789
1878	29,027,795	23,912,681	562,962	467,805
1879	29,682,269	24,447,444	654,474	534,763

There is no doubt that this poor rate assessment is, so far, the best and most just for local purposes of any assessment in force. And improved upon where it is defective, so as to make it include all kinds of property which should in fairness contribute towards local expenditure, it would be well if it were made the sole basis upon which all imposts in the nature of local charges should be levied. Anyhow, it is manifest that "in any change of the law as regards local taxation uniformity and simplicity of assessment ought to be secured as far as possible," which was one of the main recommendations of Mr. Goschen's Select Committee in 1870. Since that date several Valuation Bills have been introduced into Parliament, both by the Liberals and Conservatives, the last of them being that introduced by Mr. Sclater-Booth in 1877, which proposed, in

order to secure uniformity of valuation throughout the country, that the inland revenue, through the surveyor of taxes, should be united with the assessment committees in ascertaining the gross estimated rental. The surveyor of taxes already collects from the occupiers those returns of the valuation of their property which they are bound by the Acts relating to property tax to make under heavy penalties for omission. The information thus supplied, coupled with the special knowledge of the parochial overseers, and of the union assessment committees, would be likely, it was believed, to be the best and truest method of correctly ascertaining the gross estimated value of all taxable property. This, to a certain extent, adopts the Scotch plan, and would be a valuable improvement, without doubt. It appears that in several counties it is the practice of the assessment Quarter Sessions authorities to rely on the property tax returns to check and correct the totals arrived at by the overseers. The gross estimated value so ascertained would be accepted by the inland revenue as the basis for the collection of property tax. And in order to secure uniformity in the assessment of the rateable value of the property, a scale of deductions was appended by way of schedule to the Bill, which, taken from the gross value, would determine the rateable value. In the discussion on the second reading of the Bill, although objections were raised by several speakers, there was a practical admission that the co-operation of the surveyor of taxes would be of great value, although Mr. Goschen urged weighty objections against the retention of the old overseers as the primary valuers of property. Several important amendments were proposed, but the Bill, although it was read a second time, was, owing to the lateness of the Session, dropped. In the following year it was again introduced by Mr. Booth, altered in certain respects by the adoption of several of the amendments which were on the paper in the previous session. It was read a second time without opposition, but on going into committee Mr. Clare Read proposed

an amendment, that no re-adjustment of the system of assessment would be complete or satisfactory to ratepayers until a representative County Board was established, with power of hearing appeals and for securing uniformity of assessment. In the result this Bill, like its predecessors, had to be abandoned, and the duty of effecting a measure which will secure a uniform and equitable assessment of property throughout the country for all local purposes, although attempted by many administrations, and although very urgently required, remains still to be done. The Valuation Act of 1869 for the metropolis has been a very great success. So is also the system which prevails in Scotland, of which Mr. Ramsay was able to say that as to efficiency, "the Scotch system was very satisfactory in securing the annual valuation of the whole property, and thereby the equal incidence of local rates. Each ratepayer felt that however heavy might be his burden of rates, he was sharing them in common with all his neighbours, not only in the same locality, but all over the country." Some such method ought to be made applicable to England and Wales. But whether a Valuation Bill should be passed before a well-considered scheme of county government be adopted, is questionable. We are inclined to believe that the machinery should be first provided before we decide what work is to be done or how to do it.

We have already shown how the perplexities of the ratepayer are, if not entirely caused, very much enhanced by the multitude of authorities which are placed over him. The almost utter helplessness of the ratepayer to protect himself, and his inability to exercise the influence which should belong to him in the conduct of local affairs, are mainly due to the fact that, being under so many governing bodies, he cannot bring any pressure to bear upon them, nor can he easily ascertain how far the imposts are justifiable. Now, as it is most desirable that for all purposes of local rating there should be but one uniform assessment of all rateable property, so as to

secure fairness of burden, so it is absolutely necessary, both to secure efficiency and economy, that the diverse overlapping districts and conflicting administrations which now exist should be melted down into one single administrative authority for whatever area which the Legislature may determine upon as the best unit for Local Government. The placing of the whole administration of local affairs in the hands of one body, elected on a basis which would secure the equitable representation of all interests affected, would not only improve the administration by giving such an importance to the board or council as would induce men of position, intelligence, and ability to devote their services—a thing in itself much to be desired,—but by reducing the number of establishments and decreasing the number of officials, would conduce to much economy and effect a very considerable saving in expenditure. By way of example, it may be stated that the various local authorities in the metropolis expend upon their establishments a sum of something like three-quarters of a million a year, one-third of which might and could be easily saved by the creation of one municipality for the whole of London ; and this would not be a mere pecuniary saving, but, paradoxical as it may seem, it would secure much better service, and conduce to a far more efficient administration. Except on the ground of the haphazard character of our legislation, and our hesitation in remedying manifest errors, it is difficult to understand why the great variety of local authorities which we have described should ever have been called into existence or be allowed to continue. A clean sweep of the many and various bodies which now are placed in authority over local affairs must precede any attempt to deal efficiently with the subject of local taxation. There can be no pretence of an excuse for perpetuating the present chaos of Local Government. The authority which imposes the tax should have the spending of the funds, and should be directly responsible to those upon whom the burden is cast. The merging of the many into one adminis-

tration would entail a considerable reduction in the staff of officials. Now, within the same area are often to be found, maintained at the cost of the unfortunate ratepayer, four or five, and even more, establishments, whilst one would quite suffice. There is frequently in the same district a poor rate collector, a highway rate collector, a district rate collector. There is no occasion for all this. If the rates were consolidated, and the various authorities merged into one, the confusion and expense unnecessarily occasioned for want of such consolidation would be avoided. For this and other equally evident reasons, the recommendation of Mr. Goschen's Select Committee on Local Taxation in 1870 should be adopted in any scheme for the reform of local taxation. The committee in question recommended, "that the great variety of rates levied by different authorities, even in the same area, on different assessments, with different deductions, and by different collectors, has produced great confusion and expense; and that in any change of the law as regards local taxation, uniformity and simplicity of assessment and collection, as well as economy of management, ought to be secured as far as possible.

And now we come to the most important matter of all—viz., the incidence of local taxation. There is no doubt that very great dissatisfaction exists with regard to the incidence of the burdens imposed for the purposes of Local Government. The owners and occupiers of land contend that they are unduly taxed, whilst the owners of personal property escape their due share of the burden. Owners of real property complain that the burden is cast ultimately entirely upon them; while, on the other hand, the occupiers assert that the whole burden is cast upon them, and they make it a standing grievance that the owners are not made directly taxable for certain matters. Again, objection is made to the practice of taxing locally for matters which, according to the objectors, should be provided for out of the Consolidated Fund.

We shall consider both these questions. And, first, as to

the respective burden of owners and occupiers. With very few exceptions, all local rates are paid, in the first instance at all events, by the occupier. The poor rate, and all rates contributed out of it, except where, under the Act of 1869, the owner agrees to pay the rates, or where the tenancies being under three months the rates are deducted out of the rent, are paid direct by the occupier. The highway rate, when levied as a separate rate, is also paid by the occupier, unless the Small Tenements Act operates. In boroughs, and towns, and urban districts, the general district rate is paid by the occupiers, except in the case of small tenements, for which the owner may be directly rated. Here it will be seen that, with but few exceptions, the occupier is rated and has to pay the rates. In none of these cases is the occupier entitled to make any deduction out of his rent in respect of the rates paid by him; and hence the occupier considers that he bears the whole burden of local rates. In so doing, however, he evidently exaggerates his liability, and there can be no doubt that some portion of the burden does fall upon the owner; for when a tenancy is entered upon, the owner considers his property to be worth the rent he can receive and the rates payable in respect thereof; and before a person enters into a tenancy he doubtless inquires the amount of the rates and considers his liability in respect thereof before he ventures to make an offer of rent. In this way the rates may be said to become, for the purposes of occupation, a part of the rent; and in a certain sense the owner may very well consider that he ultimately has to bear the burden, although it is the occupier that actually pays. Still, inasmuch as land is but a limited commodity, and at all events until quite recently there was very great competition for it, the owner naturally enough looked upon himself as master of the situation, and exacted the best rent he could obtain, regardless of the burden of the rates. Hence it is that both owners and occupiers believe they are paying the same rates at the same time; and this belief has led to no little dis-

satisfaction. If rates remained stationary, the matter would be easy of adjustment by the parties themselves. It is in the case of increased rates and fresh rates that the difficulty arises, and hardship is often inflicted ; for it is impossible for a tenant to foretell what burdens may be imposed upon him by the action of the Legislature, and he is not therefore capable of making a just estimate of his liability when he enters upon a tenancy. And when occupation has once been entered upon, even where the tenancy is yearly, the burden of the rates, in respect to land and houses, falls mainly upon the occupier. When rates rise, the occupier can hardly ask his landlord to reduce his rent, or, as Mr. Goschen truly remarked, "there is no fall in rents corresponding with the rise in rates." The tendency, in fact, is upwards ; and where rents are rising it is found that they are not only paid in the first instance, but afterwards borne without any compensation by the tenants ; while it was only when the rates were falling that the owners took upon themselves the burden of the rates rather than have their houses unlet. In practice it turns out thus, as a rule :—"When a rate was increased, or a new rate levied, the person who would have to pay would, in his opinion, be the person on whom it was imposed in the first instance, for it would rest with him to take the initiative in disturbing existing relations if he wished to throw off the charge—a course which exposed him to a distinct disadvantage in subsequent bargaining. Persons conversant with the subject knew very well that if a tenant held a property for five or ten years, and at the expiration of that time, on the imposition of a new rate, went to his landlord and applied on that account for a reduction of the rent, he was likely enough to obtain an unsatisfactory reply ; whereas if the rates were payable in the first instance by the landlord, it was hardly probable, in the event of increased rates becoming payable, that he would seek *pari passu* an increased rent at the hands of his tenant."

In treating of the loan liabilities of localities, we have

already pointed out how unjust it is to require the occupier to repay both principal and interest, when the ultimate benefit results to the owner alone, who, if the rates are reduced, is able to add to his rent.

In Scotland, local taxation is divided equally between owners and occupiers, much to the advantage of everybody. This division of liability between owners and occupiers induces the owners to take a more active and economical part in the administration of local taxes than owners do in England.

In Ireland, also, the poor rates have been divisible between owners and occupiers for many years—indeed, so far back as 1838; and the barony and county rates also, under the Land Act of 1870; and as to agricultural lettings, subsequent to its passing, have been divided between owner and occupier. In fact, in many important matters relating to assessments and rates, Ireland, like Scotland, is far better provided for than England.

In February, 1870, on the motion of Mr. Goschen, a Select Committee was appointed to inquire and report whether it be expedient that the charges now locally imposed on the occupiers of rateable property should be divided between the owners and occupiers, and what changes in the constitution of the local bodies now administering rates should follow such division, with an instruction “to inquire further into the proper classification of rates, with a view to determine their proper incidence upon the owners or occupiers of such rateable property.”

This committee, which was presided over by Mr. Goschen, and which contained upon it Sir Massey Lopes, Sir T. D. Acland, and other members who have devoted much attention to this subject, examined a number of most competent witnesses, and although separate draft reports were prepared and submitted by Sir Massey Lopes and Mr. Corrance, ultimately unanimously reported, adopting the report prepared by Mr. Goschen.

(1) That the existing system of local taxation, under which the exclusive charge of almost all rates leviable upon rateable property for current expenditure, as well as for new objects and permanent works, is placed by law upon the occupiers, while the owners are generally exempt from any direct or immediate contributions in respect of such rates, is contrary to sound policy.

(2) That the evidence taken before the committee shows that in many cases the burden of the rates, which are directly paid by the occupier, falls ultimately either in part or wholly upon the owner, who nevertheless has no share in their administration.

(3) That in any reform in the existing system of local taxation it is expedient to adjust the system of rating in such a manner that both owners and occupiers may be brought to feel an immediate interest in the increase or decrease of local expenditure, and in the administration of local affairs.

(4) That it is expedient to make owners as well as occupiers directly liable for a certain proportion of the rates.

(5) That, subject to equitable arrangements as regards existing contracts, the rates shall be collected from the occupier, power being given to the occupier to deduct from his rent the proportion of rates to which the owner may be made liable, &c., with a prohibition against agreements in contravention of the law.

The evidence taken by the committee fully justified the conclusions at which they arrived—indeed, it warranted no other conclusions. And the experience of the operation of the law in Scotland and in Ireland, where the above recommendations have been practically in force for many years, show how desirable it is that, when local taxation comes to be dealt with by the Legislature, reform should proceed on these lines. Whatever reform be effected, it is absolutely necessary that it should be made applicable to all tenancies of rateable property, whether on lease or from year to year, and no less necessary

that it should be compulsory. Permissive legislation ought to have received its death blow by the experience we have of the Agricultural Holdings Act. Neither owner nor occupier should have the power to contract themselves out of the operation of the deliberate Act of the Legislature. In order, however, to cause as little disturbance to existing arrangements as possible, it probably would be desirable to postpone for a short period the compulsory division of rates in cases of leases. And with this view, while regarding it impracticable that the reform should not enure in cases of leases until their expiration, the same committee recommended that the difficulties of the case would be met by the exemption of owners of property held under lease from the proposed division of rates for a period of three years, after which the occupiers should be, like all other occupiers, entitled to deduct the proportion to be borne by the owners out of the rent—while at the same time securing to the owner a right to add to his rent a sum equivalent to the like proportionate part of the rates, calculated on the average annual amount of the rates paid by the occupier during such three years.

This division of the rates between owners and occupiers would not only remove a grievance by equalising the burdens, but it would have indirectly a most beneficial influence. Owners, as such, at present take but little interest in Local Government. It is true that as magistrates at Quarter Sessions, and as *ex-officio* members of boards of guardians and highway boards, landed proprietors do take some part in local affairs, but the magistrates are not representative of the owners of property.● If the owners are made to contribute towards local rates, it will follow that they must be represented on the bodies which have the imposition and expending of the rates entrusted to them. The presence of representatives of proprietors on local boards, who would naturally enough be selected from an educated and intelligent class, would go very far to secure efficiency, and would not be inconsistent with economy. There

is nothing less economical than a narrow and parsimonious policy. It is invariably penny wise and pound foolish. It is conceived that the infusion of some of the more intelligent persons in the several localities upon the local boards would result in the adoption of enlightened measures conducive to the best interests of the locality and of the country, and not in any way extravagant or reckless. In Scotland, as has been already observed, this has worked with manifest advantage to the general community, and there is no reason why it should not prove equally advantageous in England and Wales. It is a fact that the large landed proprietors take no active part in the administration of local affairs; on the other hand, owners who are made direct contributors to the rates—as under the Small Tenements Compounding Acts—and who feel the immediate burden, are celebrated for the keen interest they take in local taxation.

Another matter of considerable interest, is whether it is possible to devise some scheme whereby personal property should bear a share of the burden of local taxation. Hitherto local taxation has fallen exclusively upon real property, and those who bear the pinch naturally view with some jealousy the apparent immunity from taxation which the great fundholder, or owner of other personal property, enjoys. Broadly speaking, it would be only just and equitable to tax everybody and to rate everybody according to their means. But there are insuperable difficulties in the way of directly making personal property rateable for local affairs. It would be impossible to allocate personal property for the purpose of local taxation. On the other hand, real property is the most convenient subject to bear the main part of local taxation. "It is," as Mr. Gladstone observed in a debate in 1870, "the first subject that offers itself for that purpose. That is the tradition of the country, and no one will gratuitously desire to change the arrangement when we consider the adjustment by which real property bears more of local, and personal property

more of imperial, taxation." And this appears to be the only reasonable arrangement of the matter. It should not be forgotten, that although at present the main weight of local taxation is upon land, real property enjoys exemptions under our system of imperial taxation which, to further quote Mr. Gladstone, "it would not be possible to maintain for a single moment after you remove the exemption of personal property from local taxation." He added, "I do not give an opinion, beyond saying that if a general proposition is to be laid down that personal and real property are to share in equal proportions the burdens of local taxation, it is impossible to resist the co-relative proposition that real and personal property must be equally charged with respect to imperial taxation." The truth of this being perfectly manifest to all who have considered the subject, it has been attempted to make personal property contribute indirectly towards relieving the great burden of local taxation by means of subsidies towards local expenditure out of the Consolidated Fund.

It appears quite a favourite policy with the Conservative party to seek to relieve the burdened local taxation by dipping their hands into the public exchequer. Many attempts, more or less successful, have been made to lighten the burden of local taxation by transferring certain items of it to the Consolidated Fund. The subject has been discussed again and again in Parliament. In 1870, Sir Massey Lopes brought forward the subject when he proposed a resolution—"That, inasmuch as many existing and contemplated charges on the local rates are for national purposes, and that it is neither just nor politic that such charges should be levied exclusively from one description of property (*viz.*, houses and land), this House is of opinion that it is the duty of the Government to inquire forthwith into the incidence of imperial as well as local taxation, and take such steps as shall ensure that every description of property shall equitably contribute to all national burdens." The Government moved the "previous

question," and the resolution was defeated by a majority of forty-six. Perhaps it is only fair to state that the division was influenced considerably by the promise of the Government, by the mouth of Mr. Goschen, the President of the Poor Law Board, to bring in Bills on the subject, which were to "inaugurate by a comprehensive measure a new era of local taxation in the country." Bills were introduced, but they did not become law, and therefore failed to inaugurate the "new era" so promised.

Again, in 1871, Sir Massey Lopes returned to the subject, and proposed that, "it is desirable to relieve ratepayers, in whole or in part, from payments for national purposes not under local control." Among the matters which he insisted should be paid for out of the Consolidated Fund were expenses in connection with the administration of justice, police, and pauper lunatics. A long debate ensued, and the Government, speaking by Mr. Stansfeld, gave their assent to the first part of the resolution, reserving, however, to themselves the free right and full discretion, as occasion arose, to judge and act upon their own judgment of the cases coming within the category of payments for national purposes not under local control. On a division being taken, the resolution was adopted by the House of Commons—the majority for it being 100. Effect has since been given in a certain degree to the resolution, and contributions are now made out of the Consolidated Fund towards expenses hitherto paid for out of local taxes. The taking over of the prisons by the Government was also conceived in the spirit of this resolution.

There are many and obvious objections to throwing upon the public exchequer the cost of matters which should be locally administered. It is contrary to the spirit of local self-government. It leads directly to that centralisation which all those who wish to see local self-government improved and made more effective deplore; and the whole tendency of granting subsidies is to impair the vigour and efficiency of

Local Government. Those who, in order to obtain a small reduction of local rates, seek grants from the revenue, are sapping the very foundations of Local Government, and promoting that centralisation which, in the long run, would convert our counties into so many departments. It is perfectly idle to think that if the Revenue contributes, it will still permit the administration to continue in the localities. Mr. Stansfeld was quite right when he said "it was easy to say that the State might pay, and that the localities might control. The House knew better. It knew perfectly well that whatever party might be in power, if the State paid it would manage and control, and if the State paid and did not manage and control, the localities would not exercise proper economy." The truth of this observation was amply borne out when the Conservative Government dealt with the question of prisons. They have taken the prisons over bodily into the hands of the central Government. The power of the justices has been completely swept away, and, curiously enough, those who had been the loudest in crying that the cost should be thrown upon the Revenue were the most dismayed at the natural result of the adoption of their policy. Mr. Cross hesitated long before he conceded even the shadow of power to remain in the visiting justices. And it is only right that the control should vest in the party that pays. It would never do to allow the uncontrolled right to local bodies to expend funds contributed out of the imperial revenue. In such a case there would be no security whatever against reckless extravagance on the part of these local bodies.

The total subvention voted by Parliament in aid of local taxation in England for 1879-80 was, as shown by the estimates, £2,858,955—which, of course, does not include the cost of prisons now taken over entirely by the central Government. If it were possible to devise some means whereby local burdens could be lightened by contributions from the public Revenue without impairing local govern-

ment and increasing centralization, doubtless it would be of very great advantage. But it is very difficult to suggest a method which would not be attended with these drawbacks.

On the whole, it appears desirable that the question of the reform of Local Government should be dealt with in due order. The first thing is the creation in the counties of a system somewhat analogous to that which now exists in municipalities, whereby local affairs are entrusted to duly-elected representatives, and not left in the hands or control of persons who are not responsible to the ratepayers. When an efficient scheme of county government has once been created, then must follow the reform of the question of local taxation; and with regard to this branch of the subject, the suggestions and recommendations of Mr. Goschen's Select Committee of 1870 are worthy of the most serious consideration, embodying, as it appears to me, the principles upon which this reform should be based.

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